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GOVERNMENT OF INDIA.

Public Works Department Code.

VOLUME I.

1907,

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GOVERNMENT OF INDIA.

Public Works Department Code.

VOLUME I.

GENERAL REGULATIONS.

(NINTH AUTHORIZED EDITION.)

Revised and corrected to 31st October 1907.



Calcutta

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1908

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OBSERVATIONS.

I.—Whenever the expression “this Department” or “the Department” occurs in this Volume, it means, unless otherwise defined, the Department of Public Works.

II.—Ditto ditto “Local Governments ” or “the Local Government ” means the Local Government or Administration of a Province and officers exercising powers of a Local Government in regard to the matters referred to.

III.—Ditto ditto “Accountant General ” means the Accountant General, Public Works Department.

IV.—Ditto ditto “Examiner ” means the Examiner or Deputy Examiner of Accounts of the Province or of the Special Branch of the Public Works Department concerned.

V.—By the word “Gazetted ” or equivalent expression as herein employed is meant that the Notification is to be inserted in the Gazette of the Local Government or Administration concerned, or, if there be none, in Part II of the *Gazette of India*.

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GOVERNMENT OF INDIA.

Public Works Dept. Code.

VOLUME I.

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Introductory.

1. The rules of this code are wholly applicable to the department in all territories under the Government of India. I. 1.
2. With the exception of the rules contained in the Civil Service Regulations, no general rulings of other departments are applicable to this department unless they are published in the Public Works Department. I. 2.
3. No order of Government relating to the subjects dealt with in these volumes, passed before the issue of I. 3.

Introductory—Classification of Establishment.

this edition of the code, should be quoted or trusted to in deciding, or in submitting for orders, any question regarding the business of the department. If any officer thinks that any order not embodied in this code ought to be revived, he should refer the question through the proper channel to the Government of India. Without special authority no such order is valid.

4. Every communication from a Local Government regarding the interpretation of the rules in the Civil Service Regulations should be addressed direct to the Government of India in the Finance Department. Applications for the alteration or relaxation of the rules, or for special concessions in cases not exactly covered by the rules, will be addressed to the Secretariat of the Government of India in which administrative questions relating to the department affected are dealt with.

5. The immediate control of the operations of the department, irrespective of the source from which the funds are provided, is entrusted to the chief Civil authority in each Administration.

Classification of Establishment.

6. The establishment of the department is divided into two distinct branches, *viz.*, the Executive and the Accounts.

7. The Executive branch includes all officers and other persons necessary for the preparation of designs and estimates, the supervision and control of the work executed, and the disbursement of money, together with the requisite office establishment.

8. The duties of the Accounts branch of the department are connected with the preparation of accounts in Executive Engineers' offices, the control and audit of expenditure incurred by the Executive branch, and by other persons who may be entrusted with the expenditure of Government funds from the grant for Public

Classification—Executive Branch.

Works. The duties of these several establishments are fully detailed in subsequent chapters.

Classification—Executive Branch.

9. The Executive branch of the department is classified as follows :—

- I. Engineer establishment.
- II. Upper Subordinate establishment.
- III. Lower Subordinate establishment.
- IV. Office establishment.
- V. Petty establishment.

10. The following is the scale of pay and organization of classes and grades for (1) officers of the Engineer establishment who belong to the Imperial Service recruited in England, and (2) for those officers recruited in India, otherwise than under the regulations for the Provincial service laid down in Public Works Resolution No. 2112 G., dated 19th July 1892.

Departmental rank.	SALARIES PER MENSEM.		
	* Civil Scale of pay.	SCALE FOR ROYAL ENGINEERS DRAWING THE STAFF SCALE OF PAY.	
		Staff salary.	Maximum to be drawn in P. W. D.
	Rs.	Rs.	Rs.
Chief Engineer, 1st class	2,750	...	2,500
" " 2nd "	2,500	1,200	2,000
Superintending Engineer, 1st class	2,000	800	1,800
" " 2nd "	1,750	750	1,575
" " 3rd "	1,500	700	1,350
Executive Engineer, 1st grade	1,000	600	1,250
" " 2nd "	850	500	900
" " 3rd "	700	450	800
Assistant Engineer, 1st grade	550	300	600
" " 2nd "	450	250	500
" " 3rd "	350	200	450

* The consolidated scale of pay for Royal Engineers is the Civil scale for the time being.

Classification—Executive Branch.

Local allowances of Rs. 250 and Rs. 150 a month will be attached to the posts of Secretary or Joint Secretary to Local Governments and Administrations; the former amount will be drawn, in addition to the pay of rank, by a Chief Engineer who is also a Secretary or Joint Secretary to a Local Government, and the latter by a Chief or Superintending Engineer when Secretary to a Minor Administration.

NOTE 1.—All Royal Engineer Officers appointed to the Public Works Department after the 15th October 1906, will come on to the staff scale of pay, and will continue on that scale through the Assistant and Executive grades. On promotion to the administrative grades, whether officiating or permanent, they will be brought on the Civil scale of pay, and will cease to draw Exchange Compensation allowance when they rise to these grades.

The staff scale consists of staff salary with military pay and allowances of rank as given in Appendix 15. Royal Engineer officers, on this scale of pay will draw their Military pay proper independently of the maximum.

2.—Royal Engineer Officers on the staff scale of pay, who were on the permanent strength of the Department on the 15th October 1906, the date of issue of Public Works Department resolution No. 1140 E., but who had not reached the administrative grades on the date of that resolution, will continue on that scale of pay until their promotion to the rank of Superintending Engineer, officiating or permanent, when they will be allowed the option of electing to continue on the staff scale, or of being brought on to the Civil scale laid down in paragraph 10. Royal Engineer Officers who were on the permanent strength of the Department before the 15th October 1906, and who had elected the consolidated scale of pay, will continue on that scale of pay and draw their net Military pay in addition, both in the Administrative and Executive classes.

3.—Royal Engineer Officers on the staff scale of pay who were already in the administrative grades, whether officiating or permanent, on the 15th October 1906, are also given the option conceded in the preceding note, the election to take effect from the 21st August 1905, the date on which the revised Civil scale, *vide* paragraph 10, was introduced, or from the dates of actual promotion to the administrative grades, if subsequent to that date, or from the date of Public Works Department Resolution No. 1140 E., *viz.*, the 15th October 1906, as the case may be.

4.—It must be distinctly understood that those who elect for the one scale are not to enjoy any of the advantages conferred by the other scale. The option must be exercised between the two scales in their entirety and in making their election, officers must understand that they take all risks of subsequent changes in the conditions of service. The acting allowances to be passed to officers who elect the scale of staff salary with Military pay and allowances should be calculated on the Civil rates of pay which obtained prior to the introduction of the consolidated scale.

Classification—Executive Branch.

These rates are as follows:—

For Chief Engineers.

	Rs.	
1st class . . .	2,500	Corresponding to present C. E. Cl. I.
2nd „ . . .	{ 2,000 1,750 }	„ „ C. E. Cl. II.

For Superintending Engineers.

	Rs.	
1st class, 1st grade, . . .	1,600	Corresponding to present S. E., Cl. I.
1st „ 2nd „ . . .	1,400	„ „ „ II.
2nd „ 1st „ . . .	1,200 }	„ „ „ III.
2nd „ 2nd „ . . .	1,000 }	

For Executive Engineers.

	Rs.	
1st grade . . .	900	Corresponding to present E. E., 1.
2nd „ . . .	750	„ „ E. E., 2.
3rd „ . . .	600 }	„ „ E. E., 3.
4th „ . . .	500 }	

For Examiners.

	Rs.	
1st class, 1,200—75—1,600		Corresponding to present 1st and 2nd classes.
2nd „ . . .	1,000	„ „ 3rd class.
3rd „ . . .	900	„ „ 4th class, 1st grade.
4th „ . . .	750	„ „ 2nd „
5th „ . . .	600	„ „ 3rd „
For Deputy Examiner 500	„	two grades of Deputy Examiner.

An officer leaving the department and being subsequently re-appointed thereto, must rejoin on the scale of pay which he elected originally.

5.—Examiners should require from Royal Engineer Officers, on their officiating or permanent promotion to the rank of Superintending Engineer, 3rd class, a written declaration of the scale of pay they elect. The declaration should be recorded before audit of the first pay bill of the officer. Every case of election of scale of pay by a Royal Engineer Officer should be reported by the Examiner to the Accountant General for information.

6.—The pay to be drawn by Officers of Royal Engineers, who have elected for continuous service in India under the conditions laid down in the Royal Warrant of 20th February 1886, when placed on the retired list and when placed on half-pay, is regulated as follows:—

(I) An officer serving in a Civil Department, on being placed on the retired list, but retaining his departmental appointment, will continue to draw the pay which he was then drawing, but on promotion to a higher grade in his department he will be limited to the consolidated pay of his departmental rank, provided this is not less than the pay he was in receipt of before promotion; otherwise, a

Classification—Executive Branch.

personal allowance sufficient to raise it to that amount will be granted.

The term "retired list" includes "removal from regiments or corps" in the terms of the Royal Warrant of 20th February 1886.

(II) An officer placed on the half-pay list shall not in any way be affected in the matter of salary: that is, he will draw the staff or consolidated pay of his departmental grade as before and the Military pay and allowances, or net Military pay, as the case may be, of his substantive half-pay rank in the corps.

7.—Executive and Assistant Engineers transferred to the Accounts Branch come wholly under the scale of pay fixed for the Accounts Branch.

11. The following is the scale of pay and classification of grades for officers who enter the department under the regulations for the Provincial service laid down in the Resolution of 1892 quoted in para. 10. It will be observed that the classes and grades for officers entering under the rules for the Provincial service are the same as for the officers referred to in para. 10 but that the rates of pay differ:—

Departmental rank.	Salaries per mensem.
	Rs.
Chief Engineer, 1st class	2,500
" 2nd "	2,000
Superintending Engineer, 1st class . .	1,050
" " 2nd "	900
" " 3rd "	750
Executive Engineer, 1st grade	650
" " 2nd "	550
" " 3rd "	475
Assistant Engineer, 1st grade	400
" " 2nd "	350
" " 3rd "	250
(a) Apprentices after six months' approved service and with the sanction of the Local Government	150
Ditto on the first appointment . .	100

(a) The rates of pay prescribed in para. 11 for Apprentices do not apply to qualified students appointed from the Thomason College, Rurki. The rates applicable to the latter are those stated in para. 151.

Classification—Executive Branch.

12. Two periodic increments, each to the extent of Rs. 50 *per mensem*, may be made to the salary of Executive Engineers of the 1st grade. A minimum of four years' approved service in the grade is necessary to qualify for the first increment and a further minimum period of four years' approved service for the second. The increments will be granted by Local Governments. In reckoning service towards these increments continuous substantive *pro tempore* service followed by confirmation in the rank of Executive Engineer, 1st grade, and periods of leave with allowances should be counted, but broken periods of a month and time spent in Foreign Service of the first or second kind do not count. I, 13.

13. No officer holding the position of Superintendent of Works shall draw any local allowance as such, which will have the effect of raising his salary above that of a Superintending Engineer, 3rd class. I, 15.

14. The members of the Upper and Lower Subordinate establishments are divided as follows:— I, 16.

UPPER SUBORDINATE ESTABLISHMENT.

Departmental rank.	Staff salary of European Warrant and N. C. officers and soldiers.	Consolidated salary of civilians and Native N. C. officers and soldiers.
	Rs.	Rs.
Sub-Engineer, 1st grade .	250	400
„ 2nd „ .	200	300
„ 3rd „ .	150	250
Supervisor, 1st „ .	120	200
„ 2nd „ .	100	150
Overseer, 1st „ .	85	100
„ 2nd „ .	...	80
„ 3rd „ .	...	60

NOTE 1.—Military Members of the Upper Subordinate establishment are entitled to the staff salaries of their grades in addition to the

CHAP. I.] ORGANIZATION OF THE DEPARTMENT.

Classification—Executive Branch.

pay and allowances of their Military rank as laid down in Appendix 15. When the Military pay and allowances of a European Military member of the Upper Subordinate establishment, together with his staff salary, are exceeded by the Civil consolidated pay of the grade he holds, so much additional staff salary will be allowed as will make his total pay equal to the Civil pay of his grade.

- 2.—The effect of the rule contained in Note 1 is to place European Military members of the Upper Subordinate establishment on consolidated rates of pay.
- 3.—All military emoluments, including staff pay, are included in the term “pay” as used in Section 144, Sub-section 5, Proviso (1) of the Army Act of 1881.

LOWER SUBORDINATE ESTABLISHMENT.

Departmental rank.	CONSOLIDATED SALARY OF CIVIL MEMBERS AND NATIVE NON-COMMISSIONED OFFICERS AND SOLDIERS.		
	Minimum.	Quinquennial increase.	Maximum.
	Rs.	Rs.	Rs.
Sub-Overseer, 1st grade .	50	10	70
„ 2nd „ .	35	5	45
„ 3rd „ .	30	5	35

NOTE 1.—An increase of pay may, however, be given at any time by Local Governments when it is desired to reward a deserving Sub-Overseer in an economical manner by giving him a small increase of pay in his own grade, instead of resorting to the more expensive measure of promoting him to a higher grade.

- 2.—A special increment of Rs. 10 a month may be granted to Sub-Overseers, 1st grade, after not less than twenty years' service in the Department, of which fifteen years must be in the 1st grade; and a second special increment of Rs. 10 after a further service of five years. This will not involve any modification in the existing power of granting two ordinary increments under Note 1.
- 3.—These special increments are not to be given merely on account of long service, but only on special recommendations to the Local Government in each case on account of exceptionally good service.
- 4.—The maximum average pay of the whole class of Sub-Overseers must not exceed Rs. 50.

Classification—Executive Branch.

5.—Military subordinates, while temporarily doing duty with troops in the field, will be granted the same amount of pay, etc., including Sub-divisional allowance, which they drew prior to transfer to Military duty. Sub-divisional allowance will, however, be restricted to those who were actually in receipt of it at the time of transfer.

15. Two periodic increments of Rs. 50 *per mensem* each may be granted by Local Governments to Civilian Sub-Engineers, 1st grade, of long and meritorious service under the following conditions :— I, 17.

- (i) The first increment may be given to Sub-Engineers, 1st grade, who have been five years continuously in receipt of the pay of their grade, but no subordinate holding temporary rank will be allowed to draw the increment until he is permanently appointed to the grade, and then with effect only from date of such permanent appointment.
- (ii) The second increment may be given after ten years' such service.
- (iii) These increments are not to be given merely on account of long service, but only on special recommendations to the Local Government in each case, on account of exceptionally good service.
- (iv) These increments accrue from the beginning of the calendar month following that in which they are earned, any intermediate broken period being neglected.

16. The table of salaries given under para. 14 for Lower Subordinates is framed on the supposition that they are so far proficient in English as to be able to keep accounts in that language. When this is not the case, the salaries will be less than those laid down by Rs. 5 in the case of each Sub-Overseer, 1st grade, Rs. 3 in the case of each Sub-Overseer, 2nd grade, and Rs. 2 in the case of each Sub-Overseer, 3rd grade. I, 18.

OFFICE AND PETTY ESTABLISHMENTS.

17. Office establishment will be held to include all persons engaged in clerical duties, and inferior servants employed in offices; but not graded Accountants. I, 19.

CHAP. I.] ORGANIZATION OF THE DEPARTMENT.

Classification—Executive Branch. Classification—Accounts Branch.

18. Petty establishment will include Store-keepers, Artificers, Guards, Watchmen, Messengers and inferior servants, not attached to offices, employed on general duties and whose salaries are not provided for in any estimate for a work.

Classification—Accounts Branch.

19. The Accounts Branch of the Department is divided into Examiners, including Deputy and Assistant Examiners and Accountants.

23. 20. The following statements show the classification and rates of pay of officers of the Superior and Sub-ordinate Accounts establishments :—

SUPERIOR ACCOUNTS ESTABLISHMENT.

Departmental rank.	SALARIES <i>per mensem</i> .	
	For Officers appointed prior to 1st January 1893.	For officers appointed subsequent to 31st December 1892.
	Rs.	Rs.
Examiner, Class I . . .	*1,500—60—1,800	1,500—60—1,800
„ „ II . . .	1,350	1,250
„ „ III . . .	1,100	1,000
„ „ IV { 1st grade . . .	950	900
„ „ „ { 2nd „ . . .	800	800
„ „ „ { 3rd „ . . .	...	700
Deputy Examiner { Class I . . .	...	600
„ „ „ { „ II . . .	...	400
„ „ „ { 1st grade . . .	...	300
Assistant „ { 2nd „ . . .	...	250
„ „ { 3rd „ . . .	...	200

* Prior to 2nd June 1907 the pay of this class was Rs. 1,600 *per mensem*. Officers in that class on that date may count service already rendered therein towards increments on the scale of Rs. 1,600—60—1,800.

Classification—Accounts Branch.

21. ACCOUNTANTS.

I, 24.

Departmental rank.	Minimum.	Annual increment.	Maximum.
	Rs.	Rs.	Rs.
Accountant, 1st grade	350	20	450
„ 2nd „	250	15	340
„ 3rd „	160	10	240
„ 4th „	80	7	150

NOTE 1.—Military men employed as Accountants will receive the consolidated salary of their grade.

2.—An Accountant, 1st grade, appointed permanently to the rank of Deputy Examiner, Class II, shall, if his actual pay be more than Rs. 400, the pay of a Deputy Examiner, Class II, but not exceeding Rs. 450, the maximum pay of his grade, be allowed to draw the difference in excess of Rs. 400, as a personal allowance.

22. Two periodic increments of Rs. 50 *per mensem* each may be granted by Local Governments to Accountants, 1st grade, of long and meritorious service under the following conditions :—

I, 25.

- (i) The first increment may be given to Accountants, 1st grade, who have been five years in receipt of the maximum pay of their grade ; but no Accountant holding temporary rank will be allowed to draw the increment until he is permanently appointed to the grade, and then with effect only from date of such permanent appointment.
- (ii) The second increment may be given to Accountants after ten years' such service.
- (iii) These increments are not to be given merely on account of long service, but only on special recommendations to the Local Government in each case on account of exceptionally good service.
- (iv) These increments must be resigned by an Accountant if he is offered and accepts permanent appointment in the rank of Deputy Examiner, Class II.
- (v) These increments accrue from the beginning of the calendar month following that in which they are

CHAP. I.] ORGANIZATION OF THE DEPARTMENT.

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19. The Accounts Branch of the Department is divided into Examiners, including Deputy and Assistant Examiners and Accountants.

20. The following statements show the classification and rates of pay of officers of the Superior and Subordinate Accounts establishments :—

SUPERIOR ACCOUNTS ESTABLISHMENT.

Departmental rank.	SALARIES <i>per mensem.</i>	
	For Officers appointed prior to 1st January 1893.	For officers appointed subsequent to 31st December 1892.
Examiner, Class I . . .	Rs. *1,500—60—1,800	Rs. 1,500 — 60 — 1,800
„ „ II . . .	1,350	1,250
„ „ III . . .	1,100	1,000
„ „ IV { 1st grade . . .	950	900
„ „ IV { 2nd „ . . .	800	800
„ „ IV { 3rd „ . . .	...	700
Deputy Examiner { Class I . . .	...	600
Deputy Examiner { „ II . . .	...	400
„ „ { 1st grade . . .	...	300
Assistant „ { 2nd „ . . .	...	250
„ „ { 3rd „ . . .	...	200

* Prior to 2nd June 1907 the pay of this class was Rs. 1,600 *per mensem.* Officers in that class on that date may count service already rendered therein towards increments on the scale of Rs. 1,500—60—1,800.

Classification—Accounts Branch.

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„ 3rd „ .	160	10	240
„ 4th „ .	80	7	150

NOTE 1.—Military men employed as Accountants will receive the consolidated salary of their grade.

2.—An Accountant, 1st grade, appointed permanently to the rank of Deputy Examiner, Class II, shall, if his actual pay be more than Rs. 400, the pay of a Deputy Examiner, Class II, but not exceeding Rs. 450, the maximum pay of his grade, be allowed to draw the difference in excess of Rs. 400, as a personal allowance.

22. Two periodic increments of Rs. 50 *per mensem* each may be granted by Local Governments to Accountants, 1st grade, of long and meritorious service under the following conditions :— I, 25.

- (i) The first increment may be given to Accountants, 1st grade, who have been five years in receipt of the maximum pay of their grade ; but no Accountant holding temporary rank will be allowed to draw the increment until he is permanently appointed to the grade, and then with effect only from date of such permanent appointment.
- (ii) The second increment may be given to Accountants after ten years' such service.
- (iii) These increments are not to be given merely on account of long service, but only on special recommendations to the Local Government in each case on account of exceptionally good service.
- (iv) These increments must be resigned by an Accountant if he is offered and accepts permanent appointment in the rank of Deputy Examiner, Class II.
- (v) These increments accrue from the beginning of the calendar month following that in which they are

Classification—Accounts Branch.

earned, any intermediate broken period being neglected.

- I, 26. 23. The pay of an Accountant, 4th grade, while on probation will, as a rule, be limited to Rs. 60 *per mensem*, except in special cases, when if considered desirable by the Examiner, the minimum pay of Rs. 80 may be granted by the Local Government. This rule is applicable to temporary Accountants also.
- I, 27. 24. An Accountant of the 4th grade may, after confirmation in his appointment, when detached from the Examiner's office and actually in charge of the accounts of a division in any branch of the department, or of a workshop or department of an open line, be allowed by the Examiner, subject to receipt of a satisfactory report of his competency from the Executive officer under whom he is serving, and subject to the submission of his accounts to the Examiner in a properly compiled state, a minimum salary of Rs. 100 *per mensem*.
- I, 28. 25. An Accountant, 4th grade, drawing the higher minimum pay under the preceding paragraph, when transferred from a divisional office to an Examiner's office, or ceasing to perform the duties for which it was granted, will revert to the rate of pay he would have been drawing had he never been granted the higher minimum. No exemption from this rule will be allowed except under special circumstances and with the express sanction of the Government of India. When such exemption has not been allowed, the pay the Accountant will draw on again being placed in charge of the accounts of a division, or of duties considered equivalent thereto under the preceding paragraph, will, if he has not in the meanwhile risen to a higher rate in the Examiner's office, be the same as he was last drawing as a divisional Accountant, and his previous service on the latter rate will count towards his next increment.

Classification—Accounts Branch.

This indulgence will only be granted if his transfer to the Examiner's office was not for misconduct or inefficiency.

26. An Accountant, on confirmation, counts his probationary service to the extent of one year only towards increments, as laid down in para. 228. Subject to this condition, an Accountant is eligible for the annual increase of pay of his grade after each complete year's *approved* service in that grade from the date of his last increase or promotion, or of attaining the higher minimum pay (Rs. 100) of a divisional Accountant. It will rest with the Examiner to determine whether the increments have been fairly earned in each case. I, 29.

27. An Accountant holding temporary rank in a higher grade may be allowed the increments of that grade, and they may be continued to him on his confirmation in it, but in the event of his reverting to his substantive grade, he will, on again being promoted to the higher grade either temporarily or permanently, forfeit his previous temporary service in it towards increments and commence on the minimum. I, 30.

28. Time spent on leave with allowances counts as service towards increments after return to duty. Time passed under suspension, adjudged as a penalty for misconduct, does not count towards increments, unless the reinstating authority declares that the time shall count. Time spent in Foreign Service of the first or second kind does not count towards increments. I, 31.

29. When an annual increment has been postponed as a penalty, the *Examiner* will decide whether a full year's service should be required from the postponed date before another increment can be earned. As a rule a full year's service should be required subsequent to the grant of the last increment, unless the service rendered since the grant is exceptionally good. I, 32.

Presidency House-rent.

Presidency House-rent.

30. With the exceptions referred to below, all Civil and Military members of the Engineer, Upper Subordinate and Accounts establishments will receive the rates of presidency house-rent laid down in Appendix 19.

Exceptions—

(1) Presidency house-rent is not admissible to officers of the Superior Accounts establishment who joined the Department after the 31st December 1892.

(2) Departmental officers with honorary rank and Warrant officers of the Indian Unattached List not drawing consolidated salaries, are entitled when stationed at Presidency towns to the Military scale of house-rent allowance of their Military rank (*vide* Appendix 15). Conductors who are Sub-Engineers, 2nd and 3rd grade, may, however, be allowed to draw the Presidency house-rent allowance of their departmental grade, instead of that of their Military rank.

(3) Lieutenant-Colonels of Royal Engineers on the Engineer establishment, who are on the staff scale of pay with Military allowances, draw the presidency house-rent of their Military rank.

NOTE 1.—An Officer or subordinate ordered on duty to a presidency town by the Local Government under which he is serving, may, if in an eligible grade, draw presidency house-rent for the period of his detention at the presidency town, provided that he draws no allowance under the Civil Service Regulations.

2.—The claim to presidency house-rent under this paragraph is subject to the provisions of para. 923, Rules II, III and IV.

(4) Presidency house-rent is not admissible to non-pensionable Accountants and Travelling Inspectors of Accounts, ranking as Accountants serving on an open line of Railway.

31. When under note 1 to para. 14 a European Military member of the Upper Subordinate establishment is granted additional staff pay to make his total emoluments equal to the Civil pay of his grade, he must be held to be drawing consolidated pay and should be granted the presidency house-rent of his departmental grade.

residency Allowance.

Presidency Allowance.

32. In addition to the presidency house-rent granted under paras. 30 and 31 members of the department of the classes specified in Appendix 19, while serving at a presidency town, may receive presidency allowance at the rates laid down therein. I, 35.

Exception (1)—This rule does not apply to natives of Bengal, or, to persons born in or near Calcutta, and permanent residents of that town who are sufficiently compensated by the grant of presidency house-rent.

(2)—Presidency allowance is not admissible to officers of the Superior Accounts establishment who joined the Department after the 31st December 1892.

(3)—The allowance is also not admissible to non-pensionable Accountants and Travelling Inspectors of Accounts, ranking as Accountants, serving on an open line of Railway.

33. The grant of the presidency allowance cannot be claimed as a matter of right, but will be dependent on the special order of the Local Government concerned in each case. A Local Government is empowered to disallow, or to reduce the allowance, according to discretion, the sums named in Appendix 19 being held to be maxima not to be exceeded. I, 36.

NOTE.—The Accountant General has the same authority as a Local Government with reference to the graded Accountants in his office.

34. The allowances in paras. 30 to 32 are admissible to an officer, otherwise entitled to them, only from date of taking over charge of his duties at a presidency town; but they may be drawn by a Divisional or Sub-divisional Officer while engaged in taking over charge of his duties at a presidency town provided he is entitled to draw full pay during that period under para. 1386. The allowances are not admissible to an officer for any period he may remain in a presidency town after the date of making over charge of his duties on transfer to another appointment. I, 37.

35. Officers to whom presidency allowance has once been sanctioned, if temporarily transferred to up- I, 38.

Presidency Allowance—Sub-divisional Allowance—Permanent Establishments.

country stations, may, on return to duty at the Presidency Town, resume the allowance without renewal of sanction, provided the absence does not exceed six months and the return to duty is in the same capacity as before.

Sub-divisional Allowance.

36. Upper Subordinates in charge of sub-divisions may, with the sanction of the Superintending Engineer, receive an addition to their salaries of Rs. 30 *per mensem*. To be entitled to this allowance, an Upper Subordinate must have definite charge, directly under the Executive Engineer, of a duly authorized sub-division which will consist of the works at a station or part of a station, or of some important work or manufacturing operation, or of a portion of a road or canal; but he need not necessarily have charge of cash or make disbursements. In the case of an Assistant Engineer holding charge of a sub-division, the allowance cannot be granted to an Upper Subordinate serving under him nor will the charge of more than one sub-division entitle an Upper Subordinate to more than the fixed allowance of Rs. 30. The sub-divisional allowance may be authorized by a local Government also to a Sub-Overseer when placed in such a charge and to a Zilladar when placed in charge of a Canal Revenue sub-division. Such an arrangement should, however, be made only when no Assistant Engineer or Upper Subordinate is available for the duty. (*Vide* also paras. 296 and 297.)

Permanent Establishments.

37. The permanent scales of the Engineer, Upper Subordinate and Accounts establishments, will be laid down from time to time by the Government of India, with the approval, when necessary, of the Secretary of State. The permanent scales of the Lower Subordinate, Office and Petty establishments will also be so fixed by

Permanent Establishments.

the Government of India, when they are paid from Imperial Funds, but when paid from Provincial Funds or from Local Funds whether administered by a Local Government or by Local bodies, the scales for these establishments may be sanctioned by the Local Government, provided that without the previous sanction of the Government of India—

I.—No appointment may be created with a salary of more than Rs. 250 a month, and no addition may be made to the salary of any officer if it exceeds, or would after the addition exceed, Rs. 250 a month.

II.—No appointment of which the salary is more than Rs. 250 a month may be abolished, and the salary of no such appointment may be reduced.

III.—No class or grade of officers may be created or abolished, and the pay of no class or grade of officers may be raised or reduced.

NOTE.—Except under very exceptional circumstances no proposals involving immediate expenditure in connection with Provincial establishments should be submitted to the sanctioning authority unless the outlay can be met from the sanctioned grant of the year.

38. A Local Government may, without previous reference to the Government of India, sanction the revision of sanctioned scales of Lower Subordinate Office and Petty establishments, paid from Imperial Funds, subject to the restrictions stated in para. 37, and provided that— I, 41.

(1) The aggregate of the increases sanctioned does not exceed Rs. 3,000 in any year.

(2) No appointment on an Imperial Establishment of which the salary exceeds Rs. 50 a month, and no addition to the pay and allowances of any officer in such establishment if they exceed, or would after the addition exceed, Rs. 50 a month, may be sanctioned without reference to the Government of India in the Finance Department.

(3) There is sufficient budget provision under the same head of charge under any detailed heads other than "Gazetted officers' salaries."

Permanent Establishments.

All increases of establishment sanctioned under this paragraph must be reported to the Government of India in the Finance Department in quarterly statements. The sanctions may be held to be confirmed unless exception is taken to any of them by the Finance Department on a review of the statements.

I, 42. 39. In addition to the restriction upon the entertainment of permanent establishments contained in para. 37 a further limit is fixed for each Province by the annual allotment for expenditure on establishments, which must not be exceeded, except on a re-consideration of the Budget Estimate.

I, 43. 40. All proposals for changes in the scales of permanent establishments must be accompanied by a statement in P. W. D. Form No. 113, Part I, when the changes relate to the Engineer or Upper Subordinate establishments, and in other cases by a statement in P. W. D. Form No. 113, Part II. The present or sanctioned scales shown in these statements should be verified by the Examiner before the statements are sanctioned or forwarded to the Government of India for sanction. Proposals involving immediate expense should not be submitted to the Government of India unless it can be shown that the increased expenditure is indispensably necessary, or that it can be met from savings in existing grants. Proposals for revision of Examiner's establishments (including clerks) should be submitted first to the Accountant General, Public Works Department, and on receipt of his views, to the Local Government or the Government of India as the case requires.

I, 44. 41. When the pay which it is proposed to increase would, with the increase, exceed Rs. 5,000 *per annum*, the addition must be approved by the Secretary of State before it can be passed in the Budget Estimate. If any such increase, therefore, is contemplated by any Local Government, it must be borne in mind that no action can

Permanent Establishments.—Appointments—Executive Branch.

be taken until the receipt of a reply from the Secretary of State, pending which Budget provision for the increase cannot be passed by the Government of India.

42. No new post can be created by the Government of India carrying a pay of more than Rs. 3,000 *per annum* whether payable from the general Revenues or from Local Funds, except in cases of real and *bonâ fide* emergency, and in such cases the appointment will be made provisionally, subject to the confirmation of the Secretary of State. All notifications appointing persons to such posts, as long as they remain unsanctioned by the Secretary of State, should declare that the appointment is "subject to the approval, by His Majesty's Government, of the creation of the post." I, 45.

43. The term "pay," as used in paras. 41 and 42, is intended to include local allowances. It also includes all fixed allowances of whatever kind (except allowances of the nature of travelling allowances, house-rent allowances, and the value of free quarters) paid from the general revenues of the Empire or from any funds administered by the Government, and any addition to pay in the shape of bonus or honorarium given to an officer for work done out of office hours, or in addition to the regular duties of his office. But the term does not include acting allowances. I, 46.

44. The appointment of persons to the permanent establishment, under titles and on scales of salary not recognised in the Department, is prohibited. I, 47.

Appointments.—Executive Branch.

45. First appointments to the Engineer establishment are made by the Secretary of State and from the Indian Civil Engineering Colleges to which a certain number of appointments to be fixed from time to time is annually guaranteed, and from amongst Royal Engineer officers on the Indian establishment. Appointments of En- I, 49.

Appointments—Executive Branch.

gineers under covenants for three or five years to supplement the permanent Establishment will be made by the Secretary of State. The distribution of such officers will rest with the Government of India, though due weight will be given to the applications of Local Governments for the services of individuals—see also para. 141.

I, 50.

46. The appointment of Chief Engineers and Superintending Engineers, permanent, temporary or officiating, is vested in the Government of India; in order to assist the Government of India in making selections for vacancies in Chief and Superintending Engineerings, Local Governments should submit an annual return of the names of officers recommended by them—see also para. 76.

I, 52.

47. The first appointment of Upper Subordinates to the Public Works Department will be made by the Government of India from the passed students of the Thomason College and from Non-commissioned officers and soldiers of the Royal Engineers who may be reported available for employment. If, after a reference to the Government of India, it is ascertained that no men of these classes are likely to be soon available, Local Governments may make appointments to existing vacancies—see also para. 204.

New,

48. Appointments of Upper Subordinates to lists not under the Government of India will be made by Local Governments as follows :—

Madras . From the College of Engineering, Madras.

Bombay . From the College of Science, Poona.

Bengal . From the Civil Engineering College, Sibpur and the Behar School of Engineering.

Burma . From the Engineering School, Rangoon.

I, 53.

49. Six appointments in the Upper Subordinate establishment of the Military Works Services, and one

Appointments—Executive Branch.

appointment in the Bombay Public Works Department will be reserved annually for soldiers who succeed in obtaining any of the sixteen appointments guaranteed to the Thomason Civil Engineering College. Should less than seven succeed in obtaining appointments, the Military Works Services will provide appointments for such number—see also paras. 190 and 201.

Subject to the above condition, appointments and promotions of Upper Subordinates in the Military Works Services will be made by the Director General of Military Works.

50. *Local Governments may appoint, or may give* I, 54.
powers to Superintending or Executive Engineers to appoint Lower Subordinates, under rules locally approved regarding qualifications, subject to such restrictions regarding total maximum expenditure on this establishment as may be imposed by the Government of India in cases when the cost is debitable to Imperial, or to those which may be imposed by Local Governments as regards Provincial Funds. Appointments made by Superintending or Executive Engineers will be reported to the Chief Engineer.

51. Executive Engineers and superior departmental officers are at liberty (in the absence of special instructions), on the occurrence of vacancies in their Office and Petty establishments to appoint any persons whom they may deem properly qualified, excluding those who have been dismissed from any situation under Government for causes which disqualify them for the public service. (See para. 378.) The clerks' establishment may either be organized in one Provincial scale to include all the Public Works offices, or a separate scale may be sanctioned for each Circle, Division, or Office as may be considered most suitable. When the clerks' establishment forms part of a Provincial establishment, appointments to it will usually be made by the Local Government. I, 55.

Appointments—Executive Branch—Appointments—Accounts Branch.

56. 52. For the situations of Cashiers and Store-keepers (para. 18), Executive Engineers are at liberty to select such persons as they consider qualified, on their furnishing adequate security.

Appointments—Accounts Branch.

57. 53. Appointments of Superior Officers to the Accounts Branch of the department are made by the Secretary of State and by the Government of India.

58. 54. Appointments of Accountants will be made as follows:—

- (1) Under Local Governments, by those Governments.
- (2) In the Military Works Services by the Director General of Military Works.
- (3) On the North-Western and Eastern Bengal State Railways, by the Managers of those Railways; and
- (4) Under Local Administrations, (including Eastern Bengal and Assam), on State Railways (excluding the North-Western and Eastern Bengal State Railways) in offices of Government Examiners of Accounts and in his own office, by the Accountant General.

In all cases first appointment to a grade higher than Accountant, 4th grade, requires the confirmation of the Government of India.

59. 55. On occasions of temporary vacancies, Local Administrations and heads of departments are empowered, in the absence of other specific orders to nominate persons who have passed the necessary examinations and are otherwise approved, to temporary Accountantships of the 4th grade. Lists of passed candidates will be maintained in each Examiner's office and will be submitted to the Local Government when a nomination

Appointments—Accounts Branch—Numerical Scale—Executive Branch.

is made. The Accountant General will supply Examiners annually with the names of candidates who may have passed the test during the year—see also para. 95.

Numerical Scale—Executive Branch.

56. The total number of Chief Engineers will be fixed from time to time by the Government of India; the distribution between the two classes will be equal, an excess of one falling in the second class. The salaries of all Chief Engineers are personal and irrespective of the posts held by them. I, 60.

57. The total number of Superintending Engineers will be fixed by the Government of India with the sanction of the Secretary of State for each province or branch according to its requirements. The numbers in the three classes will be equal; for a fraction of one-third, one being added to the 2nd class; and for a fraction of two-thirds, one each to the 2nd and 3rd classes. I, 61.

58. Promotions shall be made from grade to grade and class to class under the following rules, subject to the rules regarding recommendation and selection of the officers most deserving of promotion :— I, 62.

- (1) A cadre number shall be laid down from time to time for each list on which promotions are made. The distribution of this number over the six grades shall be apportioned as follows :—

The number in the 1st executive grade shall not exceed 25 *per cent.* of the cadre number.

The number in the 1st and 2nd Executive grades together shall not exceed 40 *per cent.* of the cadre number.

Numerical Scale—Executive Branch.

The number in the 1st, 2nd and 3rd Executive grades together shall not exceed 50 *per cent.* of the cadre number.

The number in the 1st, 2nd and 3rd Executive grades and 1st Assistant Engineer grade shall not exceed 70 *per cent.* of the cadre number.

The number in the 1st, 2nd and 3rd Executive grades and 1st and 2nd Assistant Engineer grades shall not exceed 85 *per cent.* of the cadre number.

The balance of the staff shall be Assistant Engineers, 3rd grade.

NOTE (1)—In dividing off the cadre number, if any of the percentages 25, 40, 50, 70, 85, on the cadre numbers exceed a whole number by a fraction exceeding 5, unity may be added to the grade in which the excess occurs.

(2) The scale, framed as above, shall be the limiting scale within and up to which promotions can be made, provided that the officers selected for permanent promotion fulfil the conditions of the following time rule:—

Officers shall be eligible for promotion to Assistant Engineer, 2nd grade	Rs. 450	{ On completing three years' service (permanent, or continuous sub. <i>pro tem.</i> service, followed by confirmation) from date of entering the 3rd grade of Assistant Engineer.
Officers shall be eligible for promotion to Assistant Engineer, 1st grade	Rs. 550	
		{ On completing 3½ years' service (permanent, or continuous sub. <i>pro tem.</i> service, followed by confirmation) in the 2nd grade, or 6½ from date of entering the 3rd grade of Assistant Engineer.

ORGANIZATION OF THE DEPARTMENT. [CHAP. I.

Numerical Scale—Executive Branch.

Officers shall be eligible for promotion to Executive Engineer, 3rd grade	Rs. 700	On completing $4\frac{1}{2}$ years' service (permanent, or continuous sub. <i>pro tem.</i> service, followed by confirmation) in the 1st grade, or 11 years from date of entering the 3rd grade of Assistant Engineer.
Officers shall be eligible for promotion to Executive Engineer, 2nd grade	Rs. 850	On completing $3\frac{1}{2}$ years' service (permanent, or continuous sub. <i>pro tem.</i> service, followed by confirmation) in the 3rd grade of Executive Engineer, or $14\frac{1}{2}$ years from the date of entering the 3rd grade of Assistant Engineer.
Officers shall be eligible for promotion to Executive Engineer, 1st grade	Rs. 1,000	On completing $4\frac{1}{2}$ years' service (permanent, or continuous sub. <i>pro tem.</i> service, followed by confirmation) in the 2nd grade of Executive Engineer, or 19 years from date of entering the 3rd grade of Assistant Engineer.

NOTE.—In the case of officers who entered the department above the rank of Assistant Engineer, 2nd grade (old organization), an equitable allowance shall be made, if necessary, in estimating their title to promotion under this rule, which will ordinarily be the time period in each grade according to the above standard.

- (3) If, however, an officer eligible for promotion under the time rule is not promoted for any reason, such as not being recommended or being otherwise superseded, for each officer so passed over another officer may be promoted within the measure of the limiting scale of clause (1).

The result of this rule will be that the actual scale will be the same as if all the officers eligible were promoted, so far as the limiting scale permits.

Under this rule any officer not qualified by length of service may be promoted in place of an officer who is eligible by the time rule, but not equally eligible with the former under the rule of selection.

- (4) Officers on deputation for periods exceeding six months, provided they are absentees as

Numerical Scale—Executive Branch.

defined in Articles 90 and 91, Civil Service Regulations, shall not be counted against the scale, but may be promoted, if recommended and considered deserving under the rules, *pari passu* with their co-temporaries (juniors) on the Government list. Officers promoted sub. *pro tem.* to the Superintending Engineer class, or other corresponding posts in the place of officers who are similarly on deputation, shall be dealt with in the same way, and permanent promotions made in their places, if the scale and time rule admit. Such officers on return to Government service, or on reverting from the Superintending Engineer class, shall be absorbed in the grades to which they belong on the occurrence of the first vacancy.

- (5) The number of Executive and Assistant Engineers being distributed among the grades as in clauses (1) and (2) of this paragraph, the cadre and time-limiting scale with reference to any particular grade means the numbers obtained for that grade by clauses (1) and (2), together with the sum of the numbers so obtained for all superior grades. For example, the sanctioned cadre and time-limiting scale for each grade from 1st grade Executive to 2nd grade Assistant inclusive being 30, 18, 12, 24, 18 and 32, 15, 10, 28, 16, respectively, the cadre and time-limiting scale for purposes of promotion is 30, 47, 57, 84, 101. The actuals for each grade for comparison with the sanctioned cadre and time-limiting scale will be calculated in the same way.
- (6) Excesses over and above the cadre, clause (1) or the time-limiting scale, clauses (2) and

Numerical Scale—Executive Branch.

(3), when they occur through unavoidable causes, as by the transfer of officers from other lists, in any grade except the 3rd Assistant Engineer grade, shall be absorbed by refraining from promoting officers on the occurrence of vacancies until the excesses disappear. Excesses in the 3rd Assistant grade caused by the promotion or appointment of officers to that grade under the ordinary rules are permissible. Such officers, as well as the ungraded officers, below the 3rd grade, who are in excess of the total cadre, if any, will be considered as supernumeraries.

59. Officers of the Provincial establishment appointed under the rules relating to that establishment will be graded with the officers of the classes referred to in para. 10 in accordance with para. 156; and will be promoted, subject to the present rules regarding recommendation and selection, side by side with the officers of those classes, in accordance with the scale and time rule laid down in clauses (1) and (2) of para. 58. I, 63.

60. Temporary promotions on account of officers absent on furlough, or temporarily promoted to the Superintending Engineer class for officers so absent, will be made in accordance with the rules, from the class of Assistant Engineer, to Executive Engineer, 3rd grade. The time limit in clause (2) of para. 58 will not apply to such promotions, but no Assistant Engineer should be so promoted unless he is qualified in every way for promotion to the rank of Assistant Engineer, 1st grade. I, 64.

61. The number of Upper Subordinates in each province will, as in the case of Executive and Assistant Engineers, be determined by the Government of India. I, 65.

Numerical Scale—Executive Branch—Accounts Branch.

I, 66.

62. The distribution of Upper Subordinates between the several grades will be as follows:—

(i) The Sub-Engineers under each Local Government will be three-sixteenths of the total number of Upper Subordinates, adding one for any fraction. One-half of the total number of Sub-Engineers, excluding fractions, will be of the 3rd grade, and one-half of the remainder, excluding fractions, of the 2nd grade. The rest will belong to the 1st grade.

(ii) The Supervisors will be five-sixteenths of the total number of Upper Subordinates, adding one for any fraction. The Supervisors of the 1st grade will be three-eighths of the number thus found, adding one for any fraction not less than one-half. The rest will be Supervisors of the 2nd grade.

(iii) The rest of the Upper Subordinates will be Overseers.

I, 67.

63. The number of messengers should ordinarily be fixed on the following scale:—

Two for every Executive Engineer in charge of a Division or Survey.

One for every other Executive or Assistant Engineer.

One, when absolutely necessary, for each Upper Subordinate holding charge of a Sub-divisional office.

Other office servants will be sanctioned separately for each divisional office, and such sanction will also be separately given for servants, including messengers, for Chief and Superintending Engineers' and Examiners' offices according to requirements.

I, 71.

64. It is to be understood that in all these cases the numerical scale need not necessarily be worked up to. Vacancies in a superior class or grade may be compensated for by a corresponding excess in any lower class or grade. This rule applies also to the Accounts Branch.

Numerical Scale—Accounts Branch.

I, 68.

65. A scale of Examiners, Deputy and Assistant Examiners, will be laid down for the Accounts Branch

Numerical Scale—Accounts Branch—Classified List.

of the department, and will be distributed by the Government of India among the several Provinces.

66. The number of Accountants will be fixed by the Government of India under the different lists detailed in para. 94 according to requirements. I, 69.

67. The number of Accountants of each grade will be based on the following proportions:— I, 70.

(i) Of the total number of Accountants fixed for each list, one-eighth will be of the 1st and 2nd grades together, the number in the 2nd grade predominating; one-fourth of the 3rd grade, allowing, in each case, one for fractions above $\frac{1}{2}$; the remainder will be of the 4th grade.

(ii) In lieu of a senior Accountant, an Assistant Examiner may, at the discretion of the Government of India, be appointed in any of the Local Administrations.

Classified List.

68. A half-yearly Classified List and Distribution Return (P. W. D. Form No. 110, Parts I and II) of all members of the Engineer and Upper Subordinate establishments will be subinitted by each Local Government to the Government of India. A similar list for the Accounts Branch will be prepared by the Accountant General, Public Works Department. Instructions for its preparation are given on the form, and the general arrangement will be similar to that of the lists published half-yearly by the Government of India. I, 72.

69. The above returns will be issued corrected up to 30th June and 31st December of each year. Proofs of the lists as issued for the previous half-year will be sent to the Local Authorities for correction in accordance with events occurring up to the end of the current half-year, and they should be returned so as to reach the Government of India not later than 15th June and 15th December of each year. No proof I, 73.

Classified List—Annual Statement of Inferior Pensionable Establishment—Promotions—Executive Branch.

received after that date will be used, and therefore particular attention to the prompt despatch of the revised proof is enjoined. The Distribution Return will be published as received from the Local Authorities who must, for obvious reasons, be held entirely responsible for its correctness. It should be sent direct to the Calcutta branch of the office of the Secretary to the Government of India in the Public Works Department, when the head-quarters are at Simla.

- I, 74. 70. A return in P. W. D. Form No. 110, Part III, showing the details of the numbers of officers in the Engineer and Upper Subordinate establishments, inclusive of Direction and all special appointments, should be attached to the Classified List. A similar return regarding officers in the Accounts Branch should also be attached.

Annual Statement of Inferior Pensionable Establishment.

- I, 75. 71. An annual statement of inferior pensionable servants employed in each division and office, should be submitted in Form No. 112, by the head of the office, as soon after 1st April of each year as possible, to the Examiner in whose office it will be retained, after being duly audited, for the purpose of verification of services for pension.

Promotions—Executive Branch.

- I, 76. 72. Permanent promotions are those which are made to complete the establishment on augmentation, or in the room of officers whose names are removed from the general departmental list, by death, resignation or other permanent cause.

- I, 77. 73. Temporary promotions are those which are made—

(1) in the room of officers who have gone on furlough or

Promotions—Executive Branch.

(2) in the room of officers temporarily promoted to a higher grade under the operation of the foregoing clause.

NOTE.—Temporary promotions in the Engineer establishment can only be made from class to class, and not from grade to grade within a class—see also para. 86.

74. The promotion of all Chief and Superintending Engineers is regulated by the Government of India. Chief and Superintending Engineers of the Irrigation, Roads and Buildings Branch will be borne on one list for purposes of promotion, irrespective of the province of the Department in which they may be serving. Local Governments and Administrations may appoint an officer to be in charge of the current duties of a Chief or Superintending Engineer during a joining time vacancy but the appointment should be notified in the Local Gazette. I, 78.

75. For purposes of promotion, Executive Engineers and Assistant Engineers will be borne on separate lists, viz :— I, 79.

I.—One for each Local Government, the Buildings and Roads and Irrigation Branches being regarded as one list for this purpose.

II.—One for all the Local Administrations together.

NOTE.—In the first of these, promotions will be made by the Local Governments; in the second by the Government of India. Local Administrations will make officiating promotions to the class of Executive Engineer for absences of three months and under. The promotion of Engineer apprentices and qualified students to the grade of Assistant Engineer will be made in all cases by the Government of India, except in Madras and Bombay when the promotion will be made by these Local Governments—see also paras. 167 *et seq.*

76. To assist the Government of India in dealing with the promotion of members of the Public Works establishments borne on list II, referred to in para. 75, Local Governments and Administrations will submit as soon as possible after the 28th February annual returns (P. W. D. Form No. 109) of the names of I, 80.

Promotions—Executive Branch.

officers of the Engineer establishment below the rank of Executive Engineer, 1st grade, serving under their orders.

The rolls will be accompanied by reports drawn up on the "*Accompaniments to Form No. 109*" of the work and character of each officer during the previous year. These reports will form the basis of a yearly record of the service of each officer, and promotions will be made on a consideration of the whole record of the officer's service, due weight being given to the more recent recommendations, rather than to the consideration of the report of a single year.

I, 81.

77. In the selection of officers for permanent promotion, it should be understood that seniority is not in itself a sufficient ground on which to base a claim, and must not be allowed to interfere with the advancement of junior men who have rendered exceptional service.

No one should be brought forward who is not considered decidedly deserving of promotion on the ground of good service, the convenience of the public service being paramount to all other considerations.

More importance should be attached to merit in the selection of officers for promotion, and senior officers whose reports are not satisfactory, should be superseded.

I, 82.

78. Each Local Government should record its opinion fully upon the work and capacity of every officer serving under it who is on a list the promotions on which are made by the Government of India. Whether any general remarks on his character and capacity are recorded or not, a distinct opinion on his work for the year under report should be recorded in each case. The accompaniments to Form No. 109 on which the remarks are recorded will, on receipt in the Government of India Secretariat, be filed as the permanent register of the officer's service on which his future

Promotions—Executive Branch.

promotion will depend. The office copies of the above forms will be filed in the office of issue; and, on occasions of an officer's transfer, will be forwarded to the Local Government or Administration to which he is transferred, after being completed to date by the Administration from which the officer is transferred. Extracts recording praise or censure on specific occasions regarding every officer will be filed with his permanent register.

79. The use of P. W. D. Form No. 109, with accompaniments, for officers on lists other than that under the Government of India, is optional with Local Governments. They should, however, if they do not use that form, with its accompaniments, use such forms as may be considered suitable, as the maintenance of a permanent record of the service of every officer in the Department and more particularly in the case of officers transferred from one Province to another is a necessity. I, 83.

80. Owing to the small number of superior posts in the department compared with the total strength, it is necessary to exercise a strict system of selection as opposed to that of seniority, in order to secure the appointment of the best officers to those posts. Local Governments should therefore be careful in maintaining a continuous record of character to enable them to make proper recommendations regarding officers of the rank of Executive Engineer, 1st grade and above. A register will be maintained of all such recommendations in the office of the Secretary to the Government of India, Public Works Department, and the selections for promotion will be mainly made on the recommendations in the register. In order to render this register effective, it is necessary that the recommendations sent up by Local Governments should be very carefully considered and be made very full and I, 84.

Promotions—Executive Branch.

complete. The following rules are laid down for the guidance of Local Governments :—

1. On the 1st of January of each year, recommendations should be carefully prepared concerning all Executive Engineers in the 1st grade, whom the Local Government considers fit for promotion to Superintending Engineer. Each Local Government will also furnish a list, not necessarily containing any remarks, of the officers in the 1st grade of Executive Engineers whom it considers unfit for promotion to the rank of Superintending Engineer.
2. The recommendations regarding the selected officers should be made under the following four heads :—

1. Professional.	3. Personal.
2. Administrative.	4. General.
3. A register of such recommendations should be kept up by the Local Governments as a continuous record of the officer's character and qualifications, in order to facilitate the preparation of subsequent recommendations.
4. The recommendations sent forward to the Government of India should be recorded on a separate sheet for each officer. It is not necessary that these recommendations should be drawn up in any particular form. All that is necessary is that the name and rank of each officer should be stated on the sheet, that the information required in Rule 2 should be clearly given, and that the document should be signed in full by the officer who prepares the recommendations for the acceptance of the Head of the Administration.
5. The Government of India will maintain registers of the recommendations so forwarded, and by their help will prepare a roster of officers selected for promotion to Superintending Engineer.
6. Similar recommendations should be furnished of officers who are already Superintending Engineers, in regard to their fitness for promotion to the post of Chief Engineer.
7. No recommendations, unless specially asked for, need be furnished regarding officers who are already substantive Chief Engineers.

Promotions—Executive Branch.

8. The recommendations sent up should be submitted to the Head of the Local Government, and the fact of his concurrence in them invariably recorded. In the case of Superintending and temporary Chief Engineers, who are Secretaries to Local Governments or Administrations, the recommendation should be made, by the Head of the Administration himself, in the covering letter.

81. With reference to the orders in para. 80 inculcating great care in the selection of officers for the class of Superintending and Chief Engineers, it is consequently necessary that care should be taken in promoting officers to Executive Engineer, 1st grade, from which grade appointments to the Superintending Engineer class are made. I, 87.

82. When anything so unfavourable as to affect an officer's promotion is recorded by his immediate superior in his annual qualification report (accompaniment to P. W. D. Form No. 109,—see para. 76) or in any similar form used for the same purpose by Local Governments (see para. 79), the substance of such remarks should be communicated to the officer by the Local Government or Administration and any reply or explanation received in consequence from the officer should be communicated to the Government of India in regard to officers of list II (see para. 75) and recorded by the Local Government in the case of officers of list I. I, 88.

No discussion or controversy can, however, be permitted, and no officer can claim a reply to any comments he may be thus permitted to make.

Under no circumstances can an officer be permitted to address the reporting officer on the subject of an unfavourable report.

83. When officers are temporarily transferred to another Province or Administration, their names remaining on their own lists for promotion, care should be taken by the Local Government to which they are transferred to forward yearly any recommendations I, 89.

Promotions—Executive Branch.

it may have to make in their behalf to the authority by which promotions are made on the lists to which they are permanently attached.

I, 190. 84. The selection of officers for temporary promotion will be regulated by the same principle as that for permanent promotion, but, inasmuch as this cannot be acted on in every instance, the fact of an officer having been selected for temporary promotion should not *per se* be held to constitute a claim to permanent promotion.

I, 91. 85. Permanent promotions may, subject to the provisions of para. 58, be given to officers borne on the rolls of a Province whether they are present or absent.

I, 92. 86. Temporary promotions may, subject to para. 60, be given from class to class to officers of the Engineer establishment actually present on duty, or absent on privilege leave. They will be held to commence from the date the absentee, in whose place the promotion is made, makes over charge of his duties, and to cease on the date of his return to duty. Assistant Engineers, while undergoing a course of practical training in England, are not eligible for temporary promotion.

I, 93. 87. On the return from leave of the officer in whose place a promotion has been thus made, he will resume the rank he occupied before going on leave, and, as a rule, the latest temporary promotions will be cancelled ; it must, however, be understood that no officer has any claim to any particular post, but only to the rank in the department which he held before going on leave. But an Assistant Engineer, who may have held the temporary rank of Executive Engineer before going on leave has no claim to resume that rank on his return.

I, 94. 88. When a Military officer of the rank of Chief Engineer or Superintending Engineer or Executive Engineer is ordered on field service, and it becomes

Promotions— Executive Branch.

necessary to appoint another officer to carry on the duties of Chief or Superintending Engineer or to the charge of an Executive division, officiating promotions may be made, but substantive *pro tempore* promotions under Articles 90 to 93 of the Civil Service Regulations, are not admissible in the room of an officer absent from his post on field service.

89. Officers of Royal Engineers of the Public Works Department will, while employed on field service, draw pay and allowances wholly under Military rules. I, 95.

90. Permanent promotions amongst Upper Subordinates are made as laid down for promotion from one grade to another in the classes of Executive and Assistant Engineer; but temporary promotions may also be given to them from grade to grade. I, 96.

91. The promotions of Upper and Lower Subordinates will be made by Local Governments, or in the case of Lower Subordinates, by officers to whom they may depute the power. I, 97.

92. The honorary rank of Assistant Engineer will be conferred on selected Civil Upper Subordinates under the following rules :— I, 98.

- (i) The proportion of Civil Upper Subordinates on whom the distinction of the honorary rank of Assistant Engineer is conferred, may be 6 *per cent.* of their total number on each list, with an addition of one for any fraction. The distinctions will be conferred by Local Governments and Administrations.
- (ii) Selections for the honorary distinction must be confined to the grades of Sub-Engineers.
- (iii) The subordinates who receive the honorary distinction as above will be borne as substantive on the list of Upper Subordinates, and in italics on the list of Engineers of the grade to which they are appointed with the words "Honorary rank" in the column of remarks. The distinction being purely honorary, and given solely with the view of improving the social

Promotions—Executive Branch—Promotions—Accounts Branch.

status of the recipient, their pay will be that of their rank as Upper Subordinates. But they may exercise the option between travelling allowances of Upper Subordinates and those of Assistant Engineers. They must exercise the option at the time they receive the distinction once for all, but if they elect the allowances of Assistant Engineers, they may, if they choose, revert to those of Upper Subordinates while serving in a Presidency town.

- (iv) The honorary distinction need not necessarily be accompanied by any change of duty.

Promotions—Accounts Branch.

I, 99.

93. The rules for the promotion of Examiners, Deputy and Assistant Examiners, will be the same as for Engineers. The promotions of these officers will be made by the Government of India. Local Governments should submit annually to the Government of India, during the first week in January, the names of those officers whom they consider deserving of promotion. The recommendations should be made in P. W. D. Form No. 109 B., and if it is not considered necessary to make any recommendations, the Government of India should be so informed by letter.

I, 100.

94. The promotions of Accountants will be regulated according to the following lists, and will follow the rules laid down for the promotions of Upper Subordinates.—(See para. 90):—

- I.—Madras.
- II.—Bombay.
- III.—Bengal.
- IV.—United Provinces of Agra and Oudh.
- V.—Punjab.
- VI.—Burma.
- VII.—The Military Works Services.
- VIII.—The North-Western Railway.
- IX.—The Eastern Bengal State Railway.

Promotions—Accounts Branch.

X.—Local Administrations (including Eastern Bengal and Assam), and the Railway Branch, excluding the North-Western and Eastern Bengal State Railways.

XI.—The office of the Accountant General.

95. Promotions of Accountants on lists I to VI will be made by the Local Governments concerned ; on list VII, by the Director General, Military Works Services ; and on lists VIII and IX by the Managers of the Railways. On all these lists the promotions will be made, when vacancies occur, on the recommendations of the Examiners subject to the conditions laid down in para. 96. Promotions on the other lists will be made by the Accountant General, on the occurrence of vacancies, to whom Examiners' recommendations will be submitted annually in P. W. D. Form No. 109 B (without its accompaniment), after taking the orders of the head of the Administration or Department concerned. I, 101.

96. Whenever a vacancy, permanent or officiating, occurs in the 1st or 2nd grade of the establishment of Accountants under a Local Government, the Examiner should lay his proposal for filling it before the Accountant General, Public Works Department ; and, on receiving that officer's approval, should submit it for the orders of the Local Government. If the Local Government does not approve of the recommendations of the Accountant General it will refer the case to the Government of India for orders. I, 102.

NOTE.—This paragraph applies to the Military Works Services and the North-Western and Eastern Bengal State Railways, the Director General of Military Works Services and the Managers of the Railways representing the Local Government.

97. Accountants may be granted the honorary rank of Assistant Examiner in the same proportion and under the rules laid down in para. 92 for conferring the honorary rank of Assistant Engineer upon Upper Subordinates. The selections for these distinctions must be confined to permanent 1st grade Accountants. I, 103.

Promotions—Accounts Branch—Transfers.

The Government of India will, on the recommendation of the Accountant General, Public Works Department, grant the honorary distinctions, except in Madras and Bombay, where those Governments will grant them on the recommendation of the Examiners concerned, with the previous approval of the Accountant General.

Transfers.

I, 104. 98. Local Governments may transfer within their province or charge any member of the Department. Superintending Engineers may transfer Assistants and Subordinates within their respective circles, and Executive Engineers may transfer them within their respective divisions—see also paras. 1112 and 1366 *et seq.*

I, 105. 99. Transfers of members of the Engineer and Upper Subordinate establishments from one Local Government to another will be made by exchange on mutual consent of the transferring Governments, except on special occasions, when the Government of India may see fit to order transfers; all such transfers from one province to another will be reported to, and in the case of members of the Engineer establishment notified by, the Government of India.

I, 106. 100. In the absence of notifications in the *Gazette*, the necessary communications to the officers or subordinates concerned, and to the Accounts officers, should be made by memorandum.

I, 107. 101. All transfers of members of the Engineer establishment within a province or branch of the Department, except within divisions, should be gazetted.

I, 108. 102. Transfers of Superior Officers of the Accounts Branch, except Assistant Examiners, are made by the Government of India; transfers of Assistant Examiners are arranged and carried out by the Accountant General.

Transfers.

103. Transfers, appointments and promotions of Upper Subordinates and Accountants should be reported in monthly returns, to be forwarded, without fail, on the 1st of each month, to the Secretary to the Government of India, in the Public Works Department, for the correction of the Classified List. If no such events have taken place in the month, a blank return should be sent. I, 109.

104. Transfers of Accountants within a province or on a State Railway can be made by the Examiner with the concurrence of the Superintending Engineer, or Manager or Engineer-in-Chief. Transfers of Accountants from one province to another, and in the Railway Branch of the Department, from one Railway to another can be made only by the Accountant General. I, 110.

105. The power of transferring Accountants from one province to another under the preceding paragraph may be exercised by the Accountant General, Public Works Department, in respect of all the provinces, including Local Governments. In exercising this power the Accountant General will consult, and, so far as may be, endeavour to meet the wishes of the Local Governments concerned. I, 111.

106. Every Engineer or Upper Subordinate transferred from one station to another must report his movements to the officer under whose immediate orders he may be proceeding to serve. Officers of the Engineer establishment must also report, if transferred within a province, to the Superintending Engineer, and if from one province to another, to the Chief Engineer, under whom they may be serving or proceeding to serve. I, 112.

107. Before the transfer of any officer (except officers of the Superior Accounts Branch) or Upper Subordinate of the Department from one province, or from one branch to another, is carried out, a confidential report of his character and qualifications should invariably be forwarded to the authority by whom the transfer I, 113.

Transfers—Temporary Establishments.

is ordered. It should always be distinctly stated in the report whether the promotion of the officer would have been recommended had he not been transferred.

New.

108. On the occasion of the transfer of an Accountant the original confidential reports on record with the Examiner from whose Province he has been transferred should be forwarded *direct* to the Examiner concerned. The fresh report which is prepared in connection with his transfer should be forwarded to the Accountant General who will, after perusal, transmit it to the Examiner under whom the Accountant has been transferred.

Temporary Establishments.

I, 114.

109. In order to meet the demand for extra supervision which may arise from time to time, as well as to insure that the Public Works establishments be capable of contraction as well as of expansion as the expenditure on works diminishes or increases, the permanent establishments should be supplemented by temporary establishments to such extent as may be necessary, and varying in strength from time to time according to the nature of the work to be done. The powers of Local Governments to sanction such temporary establishment are subject to the following restrictions :—

- (a) If the cost is wholly chargeable to Imperial, the pay of any one appointment must not exceed Rs. 250 a month.
- (b) If the cost is wholly, or partly, Provincial—
 - (i) Where the remuneration does not exceed Rs. 250 a month, the sanction may be for any specified period.
 - (ii) Where the remuneration exceeds Rs. 250 a month, the sanction cannot be for more than six months.

Temporary Establishments.

Subject in all cases to the limit laid down in the budget estimate for temporary establishment under the following heads :—

- Engineer.
- Upper Subordinate.
- Accountants.
- Lower Subordinate.
- Petty.
- Office.

NOTE 1.—All persons so engaged must be required to sign the declaration indicated in Rule IV of para. 111. Petty establishment and establishment, whose pay is charged to works under para. 796, are exempted from submitting temporary service declarations.

2.—The powers of the Director General, Military Works Services, to sanction temporary appointments in his own office are restricted to appointments on salaries of Rs. 100 *per mensem* and under.

110. Members of permanent office establishment I, 115.
are not to be deputed on temporary extra work in the office in which they are employed at higher pay than that which they draw on the regular establishment ; such deputations should be made without extra pay, officiating arrangements being made to fill up the regular staff. The object of this rule is to prevent temporary appointments from being sanctioned for the purpose of increasing the pay of members of the office establishment.

111. The employment of temporary officers, on rates I, 116.
of pay higher than Rs. 250 *per mensem*, is permissible under the following rules :—

I.—The estimate for a Productive or Protective or other large work, which cannot be carried out by means of the permanent staff of Engineers and Upper Subordinates, and of temporary officers on salaries of not more than Rs. 250 *per mensem*, should make separate provision in a lump sum for temporary establishment drawing salaries above that limit. Simultaneously with the submission of the estimate,

Temporary Establishments.

a separate report must be submitted to the Government of India, showing in detail the temporary staff required of officers whose salaries exceed Rs. 250 *per mensem*, and the necessity for it. It should also be stated to what extent the temporary posts can be filled up by persons locally engaged, whose names and qualifications should be stated, and the rates of pay it is proposed to give them. The rates of pay for such establishment must not exceed a maximum of Rs. 950 *per mensem* for any individual officer; but within this limit any rate may be proposed by Local Governments.

II.—The statement of temporary requirements will be considered on its merits; and if the Government of India has no Engineers or Subordinates of the permanent staff at its disposal, permission will be given, to the extent to which the proposals may be approved, to engage men locally; or, the Government of India will address the Secretary of State with the view of getting men from England. The rates of pay sanctioned for each individual cannot be increased without the previous sanction of the Government of India.

III.—The sanction for such temporary posts will hold good for a period not exceeding twelve months; and if required for a further period, renewed sanction must be applied for three months before the expiry of the term for which sanction has been given.

IV.—Persons engaged locally will be on the footing of monthly servants, and they must be clearly informed in writing that their employment carries with it absolutely no claim to pension, or to any absentee allowances beyond those conditionally given to temporary employés under Articles 201 (Note), 242, 336 (Rule 1) and 339 (Rule 2) of the Civil Service Regulations; and they must be required to sign a declaration that this is clearly understood by them. As soon as they have joined their appointments, the fact should be reported to the Government of India in order that the transaction may be reported to the Secretary of State, *vide* Clause (1), Rule III, para. 361. If they are engaged for a special work, their engagement lasts only for the period during which the

Temporary Establishments.

work lasts. If dismissed, otherwise than for serious misconduct before the completion of the work, they will be entitled to a month's notice or a month's pay in lieu of notice; but otherwise, with or without notice, their engagement terminates when the work ends. If they desire to resign their appointments they will be required to give a month's notice of their intention to do so or forfeit a month's pay in lieu of such notice.

The terms of engagement should be clearly explained to men employed under the circumstances mentioned in this order.

V.—Persons engaged by the Secretary of State will generally come out on a formal agreement for the specific work for which their services are required.

VI.—Temporary employes may also be engaged under the above rules, not only for particular works but for works generally and to supplement the permanent establishment. Their salaries should be charged in the accounts of the Public Works Department to the sub-head establishment of a particular work, or to the departmental head "establishment," according as the establishment is sanctioned for a particular work or otherwise.

112. Soldiers from British regiments, who have not attained the prescribed standard, or who, for any reason, may not appear likely to be permanently employed, may, on the requisition of Local Governments, be placed at the disposal of the department for temporary employment, directly through General Officers Commanding Divisions. The men cannot, however, be permanently appointed until reference has been made to the Government of India in the Army Department and the Lieutenant-General Commanding the Northern or Southern Army. v, 676.

113. Soldiers may be employed as temporary Upper or Lower Subordinates under the terms of para. 109. v, 677.

114. Applications for the renewal of sanction to temporary appointments and deputations or allowances, I, 117.

Temporary Establishments—Establishments employed on
Local Fund Works.

which would require a reference to the Secretary of State should be submitted to the Government of India in sufficient time to admit of their consideration, and to avoid the Secretary of State's sanction having to be anticipated.

- I, 118. 115. The rule given in para. 44 for permanent applies to temporary establishments, so far as titles only are concerned. There is no restriction as to rates or scales of salary within the limits of sanction prescribed.

Establishments employed on Local Fund Works.

- I, 119. 116. Members of the department may be employed on Local Fund Works at the discretion of the Local Government under the rules given in the following paragraphs.

- I, 120. 117. Superintending Engineers may be required to exercise, in addition to their ordinary duties, supervision over the Local Fund expenditure, in communication with the Civil Officers under such orders and rules as Local Governments may lay down.

- I, 121. 118. Members of the department employed in an executive capacity upon Local Fund Works, may be divided into three classes, *viz.* :—

1st.—Those detached for the sole purpose of superintending Local Fund Works, and placed under the orders of the Local Civil authorities or Local Boards and paid entirely from Local Funds.

2nd.—Those employed wholly on Local Fund Works which are constructed under the administration of the Chief Engineer and according to the rules of the department.

3rd.—Those employed partly on Imperial or Provincial, and partly on Local Fund Works.

- I, 122. 119. Subject to the condition in para. 121 members of the Engineer or Upper Subordinate or Accounts establishment may, at their own option and subject to the sanction of the Local Government, be permanently transferred to the first of these classes.

Establishments employed on Local Fund Works.

120. Such persons will be entered in the Classified Lists in *italics* in the grade which they held at the time of transfer and will be treated as supernumeraries. I, 123.

121. Any officer or Upper Subordinate permanently transferred can return to the department in his former grade only at the discretion of the Local Government, but he may be brought back to the regular establishment of the department by the order of the Local Government whenever his services may be required in the same or any higher grade it may think suitable, subject to the usual condition regarding examinations and the fixed proportions of the grades. I, 124.

122. The rules in paras. 118 to 121 apply to the case of officers and Upper Subordinates permanently transferred for employment on Local Fund Works, but there will be no objection, under the same general restrictions, to their temporary deputation for like purposes, the officers being retained on the Public Works list and the entire charges borne by the Local Funds. All such transfers or deputations in the case of Superior Officers, should be gazetted. I, 125.

123. Persons of the 2nd class mentioned in para. 118, *viz.*, those employed on Local Fund Works which are carried out under the orders of the Chief Engineer, will be subject to the rules of the department. Officers and Upper Subordinates may be thus employed on Local Fund Works at the pleasure of the Local Government, the transfer of Superior Officers being duly gazetted. I, 126.

124. The members of the Engineer and Upper or Lower Subordinate establishments of the department may, at the discretion of the Local Government, be employed on Local Fund Works in addition to their regular duties, when it can be done without detriment to the public service, in any capacity and with any powers except those of a Chief Engineer. I, 127.

125. When so employed, their travelling allowances for journeys made on duty connected with a Local Fund I, 128.

Establishment employed on Local Fund Works—Employment
under Native States.

may be charged to the Local Fund—see Civil Account Code, Volume II, Chapter 37, Article 824 A, (d) (Sixth Edition).

I, 129. 126. No officer or subordinate on an Imperial or Provincial establishment may receive any additional emoluments on account of the performance of any duties in connection with Local Fund Works, except as provided in Article 72 of the Civil Service Regulations.

I, 130. 127. The Accounts Branch of the department will be available for aid to Local Fund Works on the same principles as are laid down above for the Executive Branch.

I, 131. 128. The whole charges for establishment employed under paras. 124 and 127 will be audited and paid in the department, the charges being adjusted by deduction from the Imperial on Provincial and debit to the Local Fund estimate as decided by the Government of India or the Local Government in each case according to circumstances.

Employment under Native States.

I, 132. 129. The rules as to the grant of absentee allowances and pension to officers of the regular Public Works establishments transferred to Local Funds which are under the control of the Government, and to officers of establishments lent to Native States, Municipalities and other bodies financially independent of the Government of India, will be found in Part VII of the Civil Service Regulations.

I, 133. 130. While an officer is so employed by a Native State, he will be borne on the Imperial lists as a supernumerary. His claims to promotion will be determined from time to time on a consideration of the reports of the Political Officer of the State, and those submitted by the officer himself; and when he is considered by the chief authority under whose control he is placed deser-

Employment under Native States—Miscellaneous.

ving of promotion, a recommendation should be submitted to the Secretary to the Government of India, in the Foreign Department, with a distinct statement of the willingness, or otherwise, of the Durbar to incur any increased charge involved by such promotion. Any exceptional rate of remuneration given by the Durbar cannot in any way be taken into consideration as influencing the officer's promotion or his grade when he reverts to the Public Works Department.

131. An officer lent to a Native State on reverting to the Public Works Department will re-enter in the grade to which he may have attained, and the other officers who may have received sub. *pro tem.* promotions in his room will revert to their substantive grades. I, 135.

Miscellaneous.

132. Local Governments (including Chief Commissioners and the Director General of Military Works) may, subject to the provisos stated below, without reference of each case to the Government of India, sanction expenditure, whether Local, Provincial or Imperial, on objects customarily recognized as fit objects for the expenditure of public money in cases in which a reference to the Government of India has hitherto been required either (a) by the terms of any rule or order, or (b) because the conditions or limitations prescribed in any rule or order are not completely fulfilled, or (c) because there is no rule or order authorising the expenditure; provided that— I, 136.

- (1) the sanction relates only to a single payment and does not cover any recurring payment;

NOTE.—This does not prohibit a payment calculated at so much per day or per month (e.g., joining time over 30 days), but merely excludes periodical payments running into future dates.

- (2) the sanction does not involve the setting aside of any existing rule of the Government of India as distinguished from the granting of an exemption from its operation, justified by special circumstances; and

Miscellaneous.

that it does not establish a new rule or practice involving expenditure ;

(3) the total amount payable under the sanction does not exceed Rs. 1,000 in any case, if charged wholly or partly to Provincial or Local, and Rs. 500 if charged wholly to Imperial ;

(4) the expenditure is within the power of the Government of India to sanction and does not require a reference to the Secretary of State.

Each sanction given under the powers herein conferred must quote the paragraph for the information of the Account Officer concerned ; and a quarterly list of all such sanctions shall be prepared by the Account Officer and submitted, through the Local Government, to the Government of India in the Finance Department in the form appended within three months of the quarter to which the list relates. If no orders are received regarding any item entered in the statement, it may be assumed that the orders have been accepted and confirmed by the Government of India. The authority given must not be delegated.

The order includes all payments under the Civil Service Regulations in the Public Works Department.

Number and date (of order of Local Government.	Particulars of the case as brief as possible.	AMOUNT OF PAYMENT SANCTIONED. (To BE FORWARDED TOTALLED EACH FINANCIAL YEAR.)		Remarks (if any) of Account Officer and Local Govern- ment in submit- ting the case.
		Imperial.	Provincial.	
	(The object being to show the nature of the payment and why it commended itself to the Local Government.)			

133. Unless, in any particular case, it be otherwise distinctly provided, the whole time of a public officer must be held to be paid for by the State, and he may be

Miscellaneous.

employed in any manner required by proper authority within his own branch of duty, without claim for additional remuneration, whether the services rendered are such as might ordinarily be paid for from Imperial or Provincial Revenues or any Local Fund—see also paras. 375 *et seq.*

134. All Municipalities and Funds administered under a Local Government, including Port Trust Funds and Wards' Estates, are entitled to the gratuitous advice and services of officers of the Public Works Department, when these can be given without detriment to the public service. It will rest with the Local Government in each case to decide whether this last condition is fulfilled, and to indicate in each instance to what officer application for advice or assistance should be made. I, 138.

135. When a Municipality or Fund has its own Engineer or Manager, it would probably desire to only consult some superior officer of the department. In other cases, more direct supervision and assistance might be considered desirable, and should be freely given without charge, if the Local Government decide that such supervision and assistance can be given without detriment to the public service. I, 139.

136. The orders contained in the last two paragraphs do not affect any Government officer who, as a member of a Town Council or Port Trust (Chairman and Vice-Chairman of the Rangoon Port Trust), etc., is under any special or local law entitled to receive fees or other remuneration for attendance at meetings of Port Commissioners; etc., for the transaction of business. I, 140.

137. The usual percentage charges to municipalities and Local Funds for work done by Imperial and Provincial establishments will be made under the rules laid down in paras. 1885 and 1886. It is left to the discretion of Local Governments and Administrations to sanction any relaxation of these rules in the case of works carried out by Provincial establishments but where such relaxation will affect Imperial Funds, I, 141.

Miscellaneous.

the previous sanction of the Government of India, should be obtained.

138. When any immoveable public property is made over to a local authority for public purposes, the grant shall be made expressly on the condition, in addition to any others that may be settled, that should the property be at any time resumed by the Government, the compensation payable therefor shall in no case exceed the amount (if any) paid to the Government for the grant, together with the cost or their present value whichever shall be less, of any buildings erected or other works executed on the land by the local authority.

I, 143.

139. At the end of each official year, lists of surplus stores in the Buildings and Roads and Irrigation Branches separately, should be prepared by Local Governments and Administrations and circulated in print to other Local Governments and Administrations and to State Railways.

I, 144.

140. Drafts of rules, regulations and notifications having the force of law and affecting the outside public should before issue under any Act, or in cases in which the previous approval or sanction of the Governor General in Council is necessary, before submission to the Government of India, be published with a view to ascertaining whether any valid objections can be taken thereto. A similar course should be adopted in the case of rules or notifications affecting the outside public intended to be issued not under any Act or Regulation but as executive orders,

When drafts of any rules, regulations or notifications of the foregoing classes are submitted for the sanction of the Governor General in Council, it should invariably be stated whether they have been published and the result of publication described. If they have not been published, the reasons for non-publication should be fully explained.

Chapter II.—Rules for Appointment and Promotion.

	PARA.		PARA.
ENGINEER ESTABLISHMENT	141	SUPERIOR OFFICERS OF THE	
UPPER SUBORDINATE ESTABLISHMENT	185	ACCOUNTS BRANCH	217
		ACCOUNTANTS	226

Engineer Establishment.

141. The Engineer Establishment is recruited from II, 145. the following sources:—

- (1) Selected candidates appointed in England by the Secretary of State.
- (2) Officers of the Corps of Royal Engineers on the Indian Establishment.
- (3) Passed students of the Indian Civil Engineering Colleges.
- (4) Deserving Upper Subordinates.

142. Young officers of the Royal Engineers will, on II, 146. their services being placed at the disposal of the department, be appointed permanently at once in the 3rd or 2nd grade of Assistant Engineers.

143. Subalterns of Royal Engineers, count their II, 147. departmental service as commencing two and-a-half years after date of first commission, unless the actual date at which they joined was earlier; provided that no officer shall add more than one year to his actual service in the department under this rule.

144. An officer of the Royal Engineers whom it is II, 148. considered desirable to appoint to a grade higher than that of Assistant Engineer, 1st grade, will be employed in the department on the conditions given in the succeeding paragraph.

145. On his arriving in India, and intimating his II, 149 & 150. desire to be employed, his case will be considered with reference to the branch for which he is suited, having regard to his special qualifications and past service, and to the requirements of the service in India at the period; he will then be posted, as a supernumerary, for six

Engineer Establishment.

months to the office of some selected officer of experience, to give him the means of learning the special duties required of him. If at the end of this period he is reported fully qualified, he will be permanently appointed to the grade in which the Government of India decides to place him, but he will remain on the pay of an Assistant Engineer, 1st grade, until his grade is determined on. Officers appointed as supernumeraries under this rule, may be treated as permissible excesses over the sanctioned scale, provided they are absorbed in the sanctioned scale of the department within a reasonable time, which should, as a rule, not exceed six months; and that the number of such officers is regulated by a consideration of what the sanctioned scale can readily absorb.

II, 151.

146. As a rule, all officers, whether Civil or Military, on first joining the department, will be required to pass the departmental standard of proficiency in Hindustani (see para. 172). but this rule may be relaxed in the case of persons entering the department in ranks higher than that of Assistant Engineer, 1st grade.

II, 152.

147. Officers appointed by the Secretary of State will be appointed in the first instance as Assistant Engineers, 3rd grade. The test prescribed in para. 167 must be passed before promotion to the 2nd grade.

II, 153.

148. The date of commencement of service in the department, of Engineers from the Royal Indian Engineering College and of Engineers appointed by the Secretary of State (see para. 141 (1),) counts after the manner laid down in Civil Service Regulations, Articles 628—630.

Rules for the Provincial Service of the Engineer Establishment.

149. The Provincial Service of the Engineer Establishment recruited in India is under the leave rules of Indian services, Chapter XIV, and under the Pension Rules, Parts IV and VI of the Civil Service Regulations.

The Provincial Service is recruited—

- (a) from students of the Indian colleges, being natives of India as defined in the Statute 33 Vict., cap. 3, section 6; and
- (b) from Upper Subordinates of the Public Works Department.

The number of appointments annually is 14, and they are distributed approximately in the ratio of 9 to 5 or 10 to 4 between the two classes, namely, students of the colleges and Upper Subordinates.

The detailed distribution of the appointments is approximately as follows:—

To lists directly under the Government of India, excluding Bengal.	Six and seven qualified students in alternate years from the Thomason College, Rurki, and three Upper Subordinates.
To the Bengal list	One apprentice from Sibpur, and, in alternate years, one Upper Subordinate.
To the Madras list	One apprentice from the College of Engineering, Madras, and, in alternate years, one Upper Subordinate.
To the Bombay list	One L. C. E., of the Bombay University, who has kept six terms in a school or college of Civil Engineering recognized by that University, and, in alternate years, one Upper Subordinate.

This distribution of the appointments shall be strictly followed, provided, on the one hand, that the prescribed number of students from each college qualify for the appointments on each list; and, on the other hand, that there are, in the opinion of the Government of India, or Madras, or Bombay, or Bengal, as the case may be, Upper Subordinates who possess the necessary qualifications. If there is a deficiency in the number of qualified candidates of either the student or the Upper Subordinate class, or of any of the colleges, the full number of appointments on a list may be made up from the other class or from some other college, the students of which are qualified.

II, 155.

150. Recruits from the Indian colleges other than the Thomason College, Rurki, are appointed as apprentices on Rs. 100 a month. If they have given complete satisfaction during the first six months of training, their salaries may, with the sanction of the Local Government, be increased to Rs. 150 a month. A report on the fitness or otherwise for promotion of an apprentice to the rank of Assistant Engineer should be submitted to the Government of India by the local authorities concerned after one year's service. If then reported to be fully competent in all respects to hold a sub-divisional charge, the apprentice will be promoted. If not recommended on this occasion, the local authorities will consider whether it will be desirable to give the apprentice any further probationary term, or whether he should cease to belong to the department. If they are not recommended within three years from the date of appointment for promotion to Assistant Engineer, 3rd grade, they are liable to removal from the department.

II, 156.

151. Recruits from the Thomason Civil Engineering College, Rurki, will be appointed to the Public Works Department under the following rules:—

- I.—In alternate years not more than twelve and fourteen qualified Civil Engineering students in the order of merit in which they stand in the final examination list, will be posted for a practical course of training in the Public Works Department. They will be allotted to the several Local Governments and Administrations in the proportion of two qualified students (one being from among the first six and seven in the order of merit, as the case may be) to each guaranteed appointment, so far as the numbers of students who qualify may admit.
- II.—On the expiry of one year the Local Government or Administration shall decide as between two qualified students serving under it in respect

Engineer Establishment.

of a guaranteed appointment whether either or both have proved, in the course of their practical training, their thorough fitness for appointment to the Department. If the Local Government or Administration decide that neither has proved his fitness, it may dispense with the services of either or both, or may extend the probation of either or both for a further period not exceeding two years from such date. If the Local Government or Administration decides that one only of the two has proved his fitness, it shall appoint him to be an Assistant Engineer, 3rd grade, and discharge the other. If the Local Government or Administration decides that both are fit for appointment, it shall select and appoint to be Assistant Engineer, 3rd grade, the qualified student who stood first in order of merit in the college final examination, and, in discharging the other, shall cause to be endorsed on his college certificate, a certificate of his practical fitness. In any case the appointment made should be reported to the Government of India for information and for confirmation of the appointment.

III.—A qualified student shall receive a salary of Rs. 100 a month, if a European or Eurasian, and of Rs. 50 if a pure native of India.

152. When two qualified students of the same year are appointed to the same Province or list as Assistant Engineers, 3rd grade, their position for seniority and promotion to the next higher grade will be regulated according to the order of standing at the end of the final examination at the Thomason Civil Engineering College, unless there is unreasonable delay on the part of the officer who took the higher place in joining his appointment for a course of training. II, 156 A.

153. The charges on account of pay and travelling allowance for qualified students from the Thomason. II, 157

Civil Engineering College, Rurki, admitted under the foregoing rules to practical training, will be borne by the Province to which they are posted for a practical course.

II, 158.

154. The men of the Upper Subordinate class selected annually for special promotion to the Provincial Establishment will be ordinarily Sub-Engineers chosen for their ability and merit. Military Upper Subordinates will not be appointed unless they consent to forego their military rank.

155. Men of the Supervisor class who may be considered qualified by education, practical training, and character, will also be eligible for promotion to the Provincial Establishment, provided that in selecting them due regard is paid to the legitimate claims possessed by men of the Sub-Engineer class, who are desirous of accepting appointments in the Provincial Engineer establishment and are recommended for them.

II, 159.

156. After an officer has been appointed under these regulations to the Provincial Service he will belong to the general graded establishment of Engineers. He will, if qualified, rise in the grades by promotion, and, as regards the higher grades, by special selection under the present rules, and will receive the rate of salary laid down in para. 11, according to his grade.

II, 160.

157. The 55 years' rule is applicable to all members of the Engineer establishment (*vide* note to Article 650 of the Civil Service Regulations), and it is therefore applicable to all persons appointed to the Provincial Engineer service, and no one will be allowed to remain in the service after he has attained the age of 55 years.

II, 161.

158. Upper Subordinates promoted to the Provincial Engineer service are not required to pass examinations in professional subjects and in the native languages under Public Works Department Code, paras. 167 to 169, 171 and 172.

II, 162.

159. On promotion to the Provincial Engineer service men of the Upper Subordinate class will be ordinarily

Engineer Establishment.

placed in the 3rd grade of Assistant Engineer and will draw the pay of that grade. The difference between this sum and the pay of their grade in the Upper Subordinate establishment, including the increments they may have, at the time of promotion, earned as Sub-Engineers, will be granted to them as a personal allowance. Men of the Upper Subordinate class shall be, as a rule, selected for promotion to the Provincial Service before they have qualified for the increments of Sub-Engineer.

160. Sub-Engineers promoted to the Provincial Engineer service will not be granted the sub-divisional allowance which they may have been receiving prior to their promotion. It is optional with any subordinate to decline promotion.

161. Promotions of Assistant Engineers in the Provincial Service from the 3rd to 2nd grade will be made only as vacancies admit and on recommendations. Promotions will also be regulated by selection for vacancies within the sanctioned scale. Passing the examination prescribed in Public Works Department Code, paras. 167 to 169, merely qualifies for promotion subject to the above conditions, in the case of students appointed from the Indian colleges. II, 163

162. Officers of the Imperial and Provincial services will be borne on one list for purposes of promotion. II, 164

163. Departmental officers with honorary rank holding the rank of Commissary, Deputy Commissary and Assistant Commissary, Warrant officers of the rank of Conductor and Sub-Conductor and non-commissioned officers when promoted from the Upper Subordinate class to the Provincial Engineer service are required to take their discharge from the Army, and will then count their whole departmental service for civil pension (*vide* Article 356, clause 2, Civil Service Regulations). It will, however, be optional with such officers to decline promotion, and it should be clearly pointed out to each such officer who may accept promotion on this condition, that his non-departmental Army service will II, 165

not count for pension and that he forfeits his right to a sterling pension under military rules and also to a possible pension for his widow.

II, 166. 164. The claims of Upper Subordinates of the Military Works Services will be considered when selecting men for promotion to the Provincial establishment.

II, 167. 165. The date of commencement of service in the department of Engineers from the Thomason College, Rurki, is the date of joining their first appointment.

II, 168. 166. Without the special sanction of the Secretary of State, no appointment to the Engineer establishment can be made otherwise than in the manner indicated in the foregoing paragraphs.

II, 169. 167. Assistant Engineers, 3rd grade, before they can be promoted to the 2nd grade, must pass the examination prescribed in the following paragraphs. An Assistant Engineer desirous of undergoing this examination will apply to the Chief Engineer, and, in forwarding his application, the Executive and Superintending Engineers will attach a special report upon those points of qualification which cannot be tested by examination, specially in regard to his physical energy and efficiency in practical work and capacity to manage those under his authority. These reports will always be considered preliminary to the examination, and the candidate will not be entitled to be examined until they have been received and found satisfactory by the Chief Engineer—see also para. 171.

II, 170. 168. The examination will be such as to show that he is acquainted with the processes for preparing materials, and with the modes of construction in use in India; that he has a good knowledge of the resources of the districts in which he has been employed as to materials, and of the best mode of applying them, and that he understands the management of work-people; also that he has made himself acquainted with the rules of, and is conversant with, the forms of account in use in, the department.

169. The examination will be conducted by a committee convened by the Chief Engineer, and composed of one Superintending Engineer as President, and two officers of the Engineer establishment as members. No theoretical points, such as would in ordinary practice be met by a resort to books of reference, should be introduced. A report of the committee's proceedings, together with the special report prescribed in para. 167, and with the Superintending Engineer's observations and recommendation, will be submitted to the Local Government, who will decide, on the report, whether the examinee has passed. The passing of the examination should be notified in the *Gazette*. II, 171.

170. Cases may occur in which, owing to the exigencies of the public service, illness, or want of time or opportunity for convening a committee, an officer's examination has been delayed; or an officer may have been employed on work other than construction (such as survey or office work), in which he had little or no opportunity of qualifying himself for the examinations laid down in paras. 168 and 171, and he may either decline to appear or fail to pass the examinations in consequence. In such cases, in order to avoid unmerited supersession, an officer will, on passing the examinations noted in the above-mentioned paragraphs, be restored to his original position in the seniority list unless the Superintending Engineer should record his opinion that the delay, or non-appearance, or failure to pass, has been due to causes within the officer's control. The effect of this rule will be, not to allow an officer to be promoted before he has passed the examinations, nor to exempt him from the examinations, but to prevent his permanent supersession by officers who were previously his juniors, and who, on passing the examinations, are promoted before him. The same principle may, at the discretion of the Local Government, be applied in the case of the language examination prescribed in paragraph 172. The Government of India II, 173 & 174

may, in special cases, dispense with the examination, or reduce the period of service on probation.

II, 175.

171. Before an Assistant Engineer of the 3rd grade, can be promoted to the 2nd grade, he must pass a colloquial examination in Hindustani, or in the language of the district in which he may be employed. This examination will be conducted by a committee of three officers of the department, assembled under the orders of a Superintending Engineer. The committee will prepare twelve questions, or short sentences, on matters relating to the duty of an Engineer in connection with his works, which the candidate will be required to translate *viva voce* at once on their being read to him, in a sufficiently accurate manner to be intelligible to a native. If the committee consider that the translation has been sufficiently accurate, they will certify the fact, and further, that the candidate has conversed intelligibly with a native workman in their presence. This certificate is to be forwarded, with a copy of the questions or sentences, to the Superintending Engineer, who, if satisfied, will countersign it. On this being submitted to and approved by the Local Government, the fact of the candidate having passed should be notified in the *Gazette*, and the mark † affixed to his name in the Classified List. The colloquial examination is not necessary when an officer has passed the Lower Standard.—see also para. 167.

I, 176.

172. No Assistant Engineer, serving on any list under the Government of India except Burma, will be promoted to the rank of Assistant Engineer, 1st grade, until he has passed the examination for the Lower Standard (see Appendix 1) in Hindustani. He may also, should a Local Government consider it necessary, be required to pass an examination in reading native accounts. On an officer passing the Lower Standard examination in Hindustani the fact should be notified in the *Gazette* and the letters L. S. will be placed against his name in the Classified List, Natives of India,

Engineer Establishment.

whose vernacular is Hindustani, are exempted from the compulsory test. All other natives will fall under the same rules as Europeans.

For officers on the Madras List the compulsory standard is the third class test in Tamil, Telugu, Canarese or Malayalam.

NOTE.—This rule does not apply to the establishment under the Government of Bombay.

173. For officers stationed in Burma the compulsory II, 177. standard corresponding to the above will be Burmese, instead of Hindustani, but a pass by the Lower Standard alone, without the further test in reading native accounts, will suffice. Natives of Burma, when stationed in Burma, are exempted from passing any compulsory standard, but, when stationed elsewhere, they fall under the general rules. Natives of India, stationed in Burma, are subject to the same rule as Europeans.

174. Assistant Engineers transferred to Burma who II, 178. have already passed the Departmental standard examination in Hindustani previous to their transfer, may be exempted by the Local Government from the necessity of passing in Burmese in order to qualify for Assistant Engineer, 1st grade. The fact of such exemption should be noted on the half-sheet accompaniment to the promotion recommendation roll.

175. In the case of officers appointed from the II, 179. Thomason College before March 1892, the final college examination in Hindustani will be accepted instead of the Lower Standard, and such officers will not be entitled to the honorarium admissible under Appendix I. They will, however, on passing by the Higher Standard within five years of joining the department, be entitled to the bonus of Rs. 200 allowed under that Appendix.

176. Officers appointed from the Thomason College II, 180. after March 1892 will be subject to the same rules, as regards passing by the Lower Standard in the vernacular prescribed by the Local Government, as other officers of the Engineer establishment. They will not

be allowed to take language leave, but will be entitled to the reward admissible under Appendix 1 for passing by the Lower Standard.

II, 181.

177. For examination in a language, other than Hindustani under para. 173 or under Appendix 1, the head of the Local Government will make use of the most suitable committee at his disposal, which, under such orders as may be furnished for their guidance, will set an examination equivalent to the Lower Standard in Hindustani.

II, 183.

178. Members of the Engineer establishment, who are employed at stations where committees for the examination of Military officers in Hindustani assemble periodically, or within a reasonable distance of those stations, will have to appear before these committees, when desirous of being examined. Candidates should apply to the Staff Officer of the station through the Executive Engineers under whom they are serving.

II, 184.

179. When the candidate does not reside near such Military station, and the Local Government considers it desirable that he should be examined, the examination shall be held at the nearest Civil station, and be conducted in the same manner as that of a junior Civil servant, by the Commissioner or Judge, with the Magistrate, Joint Magistrate, Sudder Ameen, or a passed Military officer, as members if available.

Any member of the department who may have passed the Higher Standard examination in Hindustani will be exempt from the operation of the rule in para. 172.

II, 190 A.

180. Neither Apprentice Engineers nor qualified students of the Thomason College should be allowed to present themselves for language examinations before permanent appointment to the Department as members of the Engineer establishment. Their whole time should be devoted to works.

II, 191.

181. Executive and Assistant Engineers, not appointed from any Civil Engineering College in India, who have

not passed the necessary examinations in the native languages, may, once in their service, at such time as is found convenient, obtain from the Local Government three months' leave for this purpose without loss of salary or service. This leave may be taken in instalments, and the grant of it will not affect any privilege leave to which, under the rules, they may be entitled; it can only be taken in India, and may be granted in continuation of any other leave, and *vice versâ*, except privilege leave, which latter may, however, be taken in continuation of the special leave. As this leave is granted for a specific purpose, *viz.*, to enable the officer to pass an examination, he should, after completing the examination, return to duty at once, if not proceeding on any other leave and not wait until the expiry of the full period of leave granted. An officer whether on examination leave or not must, after completing the examination, rejoin within the joining time admissible, which does not include the time allowed for preparation. But no leave under this paragraph is admissible to an officer who has already passed the Lower Standard examination.

182. An officer on leave to study the native languages may draw house-rent and other local allowances, subject to the same restrictions as in the case of privilege leave—see Article 267 of the Civil Service Regulations. II, 193.

183. Covenanted temporary Engineers appointed by the Secretary of State are eligible for all rewards for passing in the vernaculars on the scale laid down for permanent Engineers and subject to the same rules, but they will not be permitted to take language leave. New.

184. The posting of Assistant or Executive Engineers to particular charges will be regulated by the exigencies of the service, without reference to the grade to which officers belong. II, 194.

Upper Subordinate Establishment.

Upper Subordinate Establishment.

II, 195.

185. Upper Subordinates may be appointed from the Non-commissioned officers and Soldiers of His Majesty's Army in India, or from civilians (European or Native).

II, 196.

186. Overseers are required to have a good knowledge of Arithmetic, Mensuration, Account-keeping, and of elementary practical Geometry; to be able to prepare simple drawings; to lay down and construct, a building from drawings and specifications; to prepare a simple estimate on being furnished with a design and the rates of work; also to survey with chain and compass and level accurately. Europeans must possess a fair colloquial knowledge of Hindustani, or of the language of the district in which they are to be employed; and Natives must be able to speak and write English with tolerable accuracy.

II, 197.

187. The above test may be dispensed with in the case of men having thorough practical knowledge and experience in any useful branch of Engineering, who may be admitted, at the discretion of the Government of India or of a Local Government, in any grade thought suitable, without any test in theoretical knowledge; but no one shall be appointed to the Upper Subordinate establishment who cannot render his accounts in English—see also para. 47.

II, 198.

188. The qualifications of candidates must be attested by certificates from the Principals of the Government Civil Engineering Colleges.

II, 199.

189. All candidates for certificates as Sub-Engineers or Overseers from the Thomason Civil Engineering College, except members of the Upper Subordinate establishment, are required to appear at that college for examination at the time the examination is held, *viz.*, at the end of June of each year.

II, 200.

190. Twelve non-commissioned officers of British Corps and Batteries, of not less than three years' service

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in the Army, will, if that number pass the entrance examination, be admitted annually into the Thomason College for the purpose of qualifying themselves for the situation of Overseer, under rules which can be ascertained from the Principal. They will go through two sessions of theoretical training at the college.

All who pass among the first sixteen at the final College Examination will be appointed Overseer Apprentices, 1st grade. Should either none, or any number less than six pass among the first sixteen, then the first six or any less number required to make up the number six of those who pass lower than sixteenth on the list will be so appointed provided they qualify as Overseers. These Apprentice Overseers will spend a year in acquiring the practical part of their education, and for this purpose will be sent in suitable batches to the Military Works Services, and to such provinces and branches of the Public Works Department as the Principal of the College may arrange with the local authorities. Each batch will, as far as possible, be located at the site of some large work under the charge of an experienced Upper Subordinate selected as Apprentice instructor.

191. During this third or "Apprentice" year, they ^{II, 201} will retain their position of "Students" and will continue to be borne on the College as well as on their Regimental lists. Their Military pay and batta will be drawn from the Military Department (as during their College course) by the Principal. Their clothing and bedding will also continue to be drawn by the Principal. They will in addition be provided with free quarters and receive a Staff allowance sufficient to bring their total consolidated pay to Rs. 80 *per mensem*; married men will, in addition, receive the usual Regimental allowance for wife and children.

NOTE 1.—Staff allowance will be chargeable to the Thomason College, Rurki.

2.—Apprentices who have elected for the messing allowance rules will continue to draw the messing allowance in addition to their pay of Rs. 80 *per mensem*.

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- I, 202. 192. It will be the duty of the Instructor to report monthly, in the form of a Note on the Apprentice's diary, on each candidate to the Executive Engineer, and the permanent appointment of an Apprentice to the department will depend upon the decision of the Principal of the College. These reports will be transmitted by the Executive Engineer direct to the Principal, and should be accompanied by the opinion of the Executive Engineer as to the steadiness, temper, intelligence, industry and *practical* knowledge of the descriptions of work on which the Apprentice has been instructed.
- II, 203. 193. If these reports be satisfactory and the decision of the Principal is favourable, the passed Apprentice will be appointed permanently to the department with the rank and pay of Overseer, 1st grade.
- II, 204. 194. An outfit allowance of Rs. 150 will be granted to a passed 1st grade Military Apprentice on his appointment to the department—See also para. 541.
- II, 205. 195. In the case of Soldiers who are desirous of being admitted into the department under para. 187, on the ground of practical qualifications only, the Commanding Officer, should he see no objection, will apply to the nearest Executive Engineer, who will, in communication with the Superintending Engineer, subject the candidate to such tests as may appear proper. On being satisfied that the man is qualified, a certificate to that effect, signed by the Executive and Superintending Engineer, will be granted. In the case of Royal Engineer soldiers the production of a certificate signed by the Officer Commanding the Sappers and Miners will be sufficient proof of qualification for admission into the department. These certificates should be granted to none but soldiers of good character.
- II, 206. 196. Soldiers, on being first appointed either permanently or on probation (see para. 207) to the department as Overseers, will be transferred to the unattached list of the Command to which their Regiment may belong at the time of appointment. Applications for such

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transfers are to be made in the manner directed in para. 542.

197. Candidates not in the Army, qualified under II, 207. paras. 186—188, may be appointed to fill vacancies in any of the three grades of Overseers, as may be considered desirable in each case.

198. On being presented with the medical certificate II, 208. prescribed in para. 493, the Executive Engineer will send the candidate to a Government Civil Engineering College, if there is one within a short distance; otherwise he will apply to the Principal of the nearest of these colleges for examination papers. Examination papers will not, however, be sent from the Thomason Civil Engineering College. Candidates for certificates as Overseers must present themselves at that college for the examination which is held at the end of June of each year. If the applicant be a candidate for appointment under para. 187, the Executive Engineer will take necessary steps for testing his practical qualifications in the manner prescribed in para. 195. On a certificate being obtained, the Executive Engineer will transmit it, with the medical certificate, and a report stating the residence, age and character of the candidate, through the Superintending to the Chief Engineer, by whom the papers will be forwarded for registry in the office of the Local Government.

199. The names of Lower Subordinates may be similarly registered by Local Governments for appointment as Upper Subordinates, either as theoretically qualified men as in para. 188, or as practical men as in para. 187. II, 209.

200. Passed students of the Upper Subordinate II, 210. classes of the Thomason Civil Engineering College, to the extent to which appointments may be guaranteed, will be appointed Overseer Apprentices of the 2nd or 3rd grade, and will be dealt with as described in paras. 190 to 193, their names being borne on the college lists during the apprentice year; 2nd grade Apprentices will receive Rs. 60 *per mensem* as salary, with free

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quarters; 3rd grade Apprentices will receive Rs. 40 *per mensem* without quarters; they will succeed to appointments in the Upper Subordinate establishment as Overseers of the grades to which they respectively belong.

NOTE.—From and after the year 1892, the number of Civilian passed students of the Upper Subordinate classes of the Thomason College to be posted as Overseer Apprentices in any one year must not exceed such number as, added to the number of Military students posted under para. 190 will make up a total of 16 postings.

II, 211.

201. In order to secure that appointments may, as far as possible, be filled by Apprentice Overseers, vacancies occurring in the strength of the Upper Subordinate establishment of a Province will not usually be filled up as soon as they occur, but will remain open until the next annual distribution of Apprentice Overseers, which takes place on the 16th July in each year. Six of the Military students, or any less number who pass at this examination in the manner stated in para. 190, will, as laid down in para. 49, be appointed to the Military Works Services by the Director General of Military Works. One Military student, if that number is available after the requirements of the Military Works Services have been satisfied, will be appointed to the Bombay Public Works Department by the Bombay Government and the remainder will be distributed by the Government of India as Apprentice Overseers among the different Provinces to fill the vacancies then existing. If there be not sufficient vacancies for all the Apprentice Overseers, those in excess will be posted--as supernumeraries.

II, 212.

202. Until they join their appointments at the close of their Apprentice year, the Apprentices, whether Soldiers or Civilians, will draw the same pay they have drawn as Apprentices, and their whole pay, for the period intervening between date of completing their Apprenticeship and actually joining their first appointment, will be borne by the Thomason College, Rurki.

203. The charges on account of the pay and allowances of Apprentice Overseers from the Thomason College, Rurki, who are posted on works for practical training, and of the allowances to the Instructors of such Overseers will be borne by the College. The Principal of the Thomason College, Rurki, will draw the amount of the pay and allowances as shown in bills received from the Executive Engineers under whom the apprentices are serving on a consolidated bill form from the Treasury at Rurki, and will remit the amounts by remittance transfer receipts. In the case of Military Apprentice Overseers their military pay and batta will, however (as provided for in para. 191), be drawn from the Military Department, but their staff allowances (difference between Rs. 80 *per mensem* and their military pay and batta) will be drawn as above. Instructors receive a diurnal allowance of one rupee for the first Apprentice Overseer and of eight annas for each additional apprentice. II, 213.

204. If, on the other hand, the number of students qualified, or for whom appointments are guaranteed, be less than the vacancies, the remaining vacancies will be filled up, once a year, immediately after the postings from the Thomason College, Rurki, have been settled, by the promotion of so many qualified Lower Subordinates or other qualified candidates who have not passed through a Government college, selected from the register referred to in paras. 198 and 199 as will bring the numbers up to the full cadre strength. Appointments of this class will be made by the Local Administrations concerned, after a reference to the Government of India. (See also para. 47). The Governments of the United Provinces of Agra and Oudh and the Punjab may complete their lists in the manner above described once a year immediately after the allotment of the Thomason College Overseers has been completed without reference to the Government of India. Any vacancies occurring after thus completing II, 214.

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their lists should remain open until after the following year's postings from the Thomason College, Rurki, have been settled by the Government of India.

I, 215.

205. Paras. 200 to 204 apply generally to the recruitment of Upper Subordinates on the lists under the Government of India with the exception of Bengal and to the extent specified below to Burma. Appointments to the Bengal Upper Subordinate establishment are made under the orders of the Government of Bengal from qualified students of the Sibpur Civil Engineering College and the Behar School of Engineering who, like the students of the Thomason College, undergo a period of practical training before being appointed to the department, or, failing such, as in para. 204.

II, 217.

206. One appointment of Overseer 2nd or 3rd grade, on the Burma Upper Subordinate establishment, is guaranteed annually to passed students of the Rangoon Engineering School. This appointment will be made by the Local Government. Of the balance of vacancies in a year, the Local Government will, as in para. 204, fill the first by the promotion of a deserving and fully qualified Lower Subordinate or other qualified candidate resident in Burma. The remainder, if any, in that establishment will be filled by the Government of India from qualified students of the Thomason College or otherwise.

II, 219.

207. All Overseers, except men promoted from the Lower Subordinate Establishment, and those who have undergone a year's training as Overseer Apprentices, will be considered as on probation for one year, and will not be appointed permanently to the department in this rank till they have passed through their probation, and been recommended for permanent employment—see para. 208. Overseers, while on probation, will be employed, as far as possible, at head-quarters of divisions, under the Executive Engineer, and whenever practicable, should be placed under the immediate orders

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of an Assistant Engineer, or experienced Upper Subordinate, for instruction in their duties.

208. On completing their probationary service the II, 220. Overseers will be reported on by the Executive Engineers under whom they have been serving. If satisfied with their conduct and qualifications, the Superintending Engineer will recommend their permanent appointment to the department and this may be sanctioned by the Local Government. If not fully satisfied the Superintending Engineer may order them to be kept on probation for any further period, not exceeding one year; but if he be of opinion that they are not qualified for permanent employment as Overseers, he will recommend their being remanded to their corps, if Soldiers, or discharged, if Civilians.

209. In ordinary cases, the grades of the Upper Subordinate establishment, above Overseer of the 1st grade, II, 221. will be filled by promotions from the lower to the next superior grade.

210. Promotions will be made by selecting the individual who, from his good conduct, superior management and the possession of a higher degree of professional knowledge, as evinced by his passing the test known as the higher or college standard at Rurki, shall appear to be the most deserving of advancement. II, 222.

211. No one will be admitted in, or promoted to, the II, 223. grade of a Sub-Engineer without holding a certificate showing that he has passed the test referred to in para. 210, unless he is a person of good character possessing special and superior qualifications as a practical Engineer.

212. Warrant officers in the Upper Subordinate establishment, who receive Commissions on the Indian Unattached List, will, as a rule, be promoted to the rank of Assistant Engineer. Those who are in the 1st grade of Sub-Engineers will be placed in the 2nd grade of Assistant Engineer, and all others will be placed in the 3rd grade. These promotions will, in the case of Local II, 224.

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Governments, be made by those Governments, and in the case of Local Administrations (including the Military Works Services) by the Government of India. They must be considered as special and outside the sanctioned strength of Assistant Engineers. The subsequent promotion of those who do not at once enter the 2nd grade of Assistant Engineers, as well as the numbers in the several grades of Upper Subordinates, will be regulated just as if the officers who have been promoted on account of their Army rank were still present in the Upper Subordinate grades ; that is to say, these officers will, for purpose of regulating the numbers in those grades, be counted against the scale, their own subsequent promotion and that of the Upper Subordinates being regulated as if they were in the respective Upper Subordinate grades. Departmental officers with honorary rank promoted under this rule must not look for promotion beyond the 2nd grade of Assistant Engineers ; and they will, in all cases, continue to draw the pay of the corresponding grades* of Upper Subordinates. They may elect

* Assistant Engineer, 2nd grade,
as Sub-Engineer, 1st grade.

Ditto, 3rd grade, as Sub-
Engineer, 2nd or 3rd grade,
according to the grade against
which he is counted in the Upper
Subordinate scale.

to draw either the travelling allowances of Assistant Engineers, or those they would be entitled to as Sub-Engineers ; the option must, however, be exercised once for all, but if they elect for the allowances admissible to Assistant Engineers, they may, if they choose, revert to those of Upper Subordinates while serving in a presidency town.

213. Upper Subordinates, other than natives of India, whether civil or military, may be examined for the Lower or Higher Standard in Hindustani under the same rules as members of the Engineer Establishment. Civil Upper Subordinates who, not being pure Asiatics, have been born and brought up in India, and who are presumed to have thus had greater facilities for acquiring the vernacular, will receive on passing Parts I and II of the Lower Standard Examination a reward of

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Rs. 30 for each part and a further reward of Rs. 40 for afterwards passing by the Higher Standard; or on passing by the Higher Standard at once Rs. 100. Those who have not been born and brought up in India will receive Rs. 80 for passing by the Lower Standard and Rs. 120 for afterwards passing by the Higher Standard, or Rs. 200 for passing by the Higher Standard at once.

Military Upper Subordinates who have not had the advantage of a regimental or other Government school will receive the same rewards as Civil Upper Subordinates who have not been born and brought up in India. Those who have had the advantage of such schools will receive the rewards admissible to Civil Upper Subordinates who have been born and brought up in India.

214. Rewards will also be granted to Civil and II, 226. Military Upper Subordinates for passing by the Lower Standard in certain languages mentioned in the table in Appendix 1, provided that the language in which the examination is passed is that of the district in which they are serving. Upper Subordinates who, not being pure Asiatics, have been born and brought up in India, will receive Rs. 90 for passing in these languages; and others, who have not been born and brought up in India, will receive the full reward of Rs. 180.

NOTE 1.—There is no limit as to time within which Civil and Military Upper Subordinates may pass the examinations to entitle them to these payments.

2.—Certain Upper Subordinates of the Irrigation Branch in the Punjab will be liable to the rules for examination and rewards as notified in Punjab Government, General Department, Notification No. 432, dated 9th May 1899. To such subordinates this Code rule will not, therefore, apply as regard Pushtoo or Baluchi.

215. The following are the rewards admissible to II, 227. Civil and Military Upper Subordinates, both European and Native, for passing in the Shan language:—

	Rs.
Elementary Standard	90
Lower Standard	180
Higher „	180
Or for passing by the Higher Standard at once	360

Superior Officers of the Accounts Branch.

216. Civil and Military Upper Subordinates, other than natives of Burma, whilst serving in Burma will be entitled to rewards for passing in Burmese on the same scale as for Engineers, *vide* Appendix 1. Those who, not being pure Burmese, have been born and brought up in Burma will receive half those rates.

Superior Officers of the Accounts Branch.

217. The establishment of the Superior Accounts Branch is recruited partly in England and partly in India in the manner indicated below :—

In England.—By the appointment of officers selected by the Secretary of State. The recruitment from this source is limited to $\frac{4}{9}$ ths of the vacancies to be filled.

In India.—(1) By the promotion of deserving subordinates to the extent of $\frac{3}{9}$ ths of the vacancies to be filled.

(2) By competitive examination of nominated candidates to the extent of $\frac{2}{9}$ ths of the vacancies to be filled.

218. The Government of India reserve the power of making special and exceptional appointments to the Superior Accounts Establishment otherwise than in the manner described above.

219. The recruitment in India is restricted to Natives of India within the meaning of the Statute 33, Vict. cap. 3, section 6. The definition in the statute is :—

“ The words ‘ Native of India ’ shall include any person born and domiciled within the dominions of His Majesty in India of parents habitually resident in India, and not established there for temporary purposes only.”

220. The number of vacancies to be competed for II, 232. and the date on which the examination will be held, will be notified by Government in the *Gazette of India* about the end of November.

221. The nominated candidates will be examined II, 233. in the subjects described in Appendix 2 and (subject to the conditions hereinafter stated) those who pass will be appointed Assistant Examiners, 3rd grade, on probation, in order of merit, and to the extent of the number of vacancies announced for competition.

222. There will be two departmental examinations II, 234. as detailed in Appendix 2.

223. Both the lower and higher departmental II, 235. examinations must be passed by all Assistant Examiners, whether appointed from England by the Secretary of State, or appointed on probation in India. An Assistant Examiner who fails twice in the lower departmental examination is liable to forfeit his appointment. Similarly an Assistant Examiner who fails to pass the higher departmental examination within five years of date of appointment, will forfeit his appointment upon the declaration of the results of the last annual examination falling within the five years, unless an extension of time is specially granted to him by the Government of India.

224. No Assistant Examiner appointed in India on II, 236. probation, is eligible for confirmation and promotion to the higher grades of Assistant Examiner until he has passed the lower departmental examination. No Assistant Examiner is eligible for promotion to the grade of Deputy Examiner until he has passed (1) the higher departmental examination, and (2) the lower Standard examination in Hindustani, together with an examination in reading native accounts. An Assistant Examiner, however, who has passed the Higher Standard in Hindustani is exempt from the examination in reading native accounts. Natives of India whose vernacular is Hindustani, are exempt from the vernacular

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tests. All other natives are subject to the same rules as Europeans.

NOTE.—Assistant Examiners will be examined in reading Native accounts by the nearest available Superintending Engineer under the orders of the Local Government or Administration.

225. The rules laid down in Appendix 1 for examination in the native languages of officers of the Engineer establishment, and the remuneration to be granted for passing such examination, are applicable to superior officers of the Accounts Branch other than Natives of India, and any such officer who has not passed an examination in native languages, but may wish to undergo one therein, may once in his service, at such time as is found convenient, obtain from the Government of India three months' leave for that purpose without loss of salary or service. This leave may be taken in the manner laid down in para. 181. The rules in Appendix 1 for examination and rewards to be granted for passing in Burmese are also applicable to superior officers of the Accounts Branch.

Accountants.

226. In ordinary cases the appointments of Accountants above that of Accountant, 4th grade, will be filled by promotions from the lower to the next higher grade; and, as a general rule, no one will be admitted into the department in a higher grade than the 4th grade. The rules for admission as an Accountant, 4th grade, are laid down in Appendix 2.

227. Every Accountant on first appointment will be considered as on probation for the first year of his service, and at the expiration of that period will be appointed permanently, *only* on the condition that he is reported by the Examiner under whom he is serving to be qualified to conduct the duties entrusted to him, and that he has passed an examination in divisional accounts. This examination will be conducted by the Examiner or Deputy Examiner of the Province in

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which he is serving under rules laid down by the Accountant General.

228. An Accountant will not draw increments of pay ^{II, 244.} until confirmed in his appointment, nor will he, on confirmation, be allowed to count more than one year of his probationary service towards increment. An Accountant will be liable to be discharged from the service if he fails to pass the examination in divisional accounts within two years of his first appointment as an Accountant—see also para. 26.

229. Promotions from one grade to another in the ^{II, 245.} Accounts Branch of the department will be made by merit, without reference to seniority; but no Accountant, 3rd grade, will be eligible for promotion to Accountant, 2nd grade, until he shall have passed the examination laid down in the succeeding paragraph.

230. This examination is in three parts,—the first ^{II, 246.} part being a general educational test, and the second and third parts comprising Composition and Book-keeping and Accounts as detailed in Appendix 2. Accountants who have passed the Entrance or Matriculation test of the Calcutta, Madras, Bombay, Punjab or Allahabad Universities, or any other test, such as the High School Pass Examination, that may be formally recognised as the equivalent of the University Entrance or Matriculation test, are exempted from the examination in the first part. When an Accountant has passed all the tests satisfactorily, a certificate of qualification will be issued by the Accountant General and the letter A will be affixed to the Accountant's name in the classified list.

231. An Accountant desirous of undergoing the ^{II, 247.} examination will apply to the Examiner. That officer, if satisfied that the applicant has a reasonable chance of passing, and is in other respects qualified for promotion, will forward the application to the Accountant General, who will arrange for the supply of examination papers in the first, second or third part, as the case may be.

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232. The examination prescribed in para. 230 may be dispensed with in the cases of persons of good character, not already belonging to the Accounts Branch, who may possess special and superior qualifications as Accountants. In such cases the appointment will rest with the Government of India.

233. Accountants are engaged for general service under the Government of India, and the Accountant General may transfer them from one Province to another according to the requirements of the service.

234. The rules laid down in para. 213 for examination in native languages of Upper Subordinates and the remuneration to be granted for passing such examinations are applicable to Accountants. The rules in para. 216 for examination and rewards to be granted for passing in Burmese are similarly applicable.

Chapter III.—Duties of Departmental Officers.

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235. All rules relating to the general duties and powers of Chief Engineers are to be held to apply also to all officers, under whatever designation, at the head of independent branches of the department, acting directly under the orders of a Local Government. III, 251.

236. No Chief Engineer is to be concerned with the execution of Public Works, the disbursement of public money on account thereof, or with the provision or custody of any materials for their construction, otherwise than as an officer of control. III, 252.

237. The duties of a Chief Engineer are to control generally the engineering operations of the province to which he belongs; to exact from all employed under him a strict performance of the duties assigned to each; to receive reports and communications from Superintending and Executive Engineers; to examine estimates and drawings and keep himself informed of the progress and completion of works; to suggest projects and designs suitable for effecting the objects proposed to him by Government or by him to Government; to dispose of such matters as may be left to his discretion by the rules of the department; and to put clearly before the Local Government, accompanied by his own remarks, all subjects reserved for its decision or for that of the Government of India. III, 253.

238. The immediate control over the proceedings of Executive Engineers is vested in Superintending Engineers in the manner prescribed in paras. 255 to 293; but III, 254.

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the proceedings of Superintending Engineers may be reviewed whenever necessary by the Chief Engineer, who is responsible for so exercising his functions as to ensure that these officers shall perform their duties in a thorough and satisfactory manner.

239. The Chief Engineer will conduct the executive business of the department through the Superintending Engineers, but where it is an object to save time, communications may be made direct to an Executive Engineer the substance being communicated to the Superintending Engineer.

240. The Chief Engineer will exercise a concurrent control, with the Examiner, over the duties of the officers of the department in connection with the accounts of expenditure, and will give all legitimate support to the Examiner in enforcing strict attention to the regulations concerning the disbursement of money, the custody of stores and the submission of accounts. He will have no authority over the Examiner in regard to audit matters but will have a claim on him for assistance in matters relating to accounts and finance and compliance with his wishes to the fullest extent possible. And at the same time the Chief Engineer will be bound to arrange that the Examiner is kept fully cognizant of all proceedings and proposals, to enable the latter to keep a prompt and efficient watch and to give the Chief Engineer, the required advice and aid to enable him to comply with the demands of financial regularity.

241. A Chief Engineer who is also Secretary in the department to the Local Government will exercise his powers as Chief Engineer on his own authority and responsibility, submitting to the head of the Government schedules of the business he disposes of in that capacity.

242. In provinces where Military Works are under the administration of the Public Works Department,

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questions relating to military details will be referred by the Chief Engineer to the General Officer Commanding Divisions or Brigades. A Chief Engineer may correspond direct with the heads of the Revenue, Judicial, Marine, Ordnance, Supply and Transport, Remount and other departments on all matters relating to details of buildings or works appertaining to those departments. In the case of the Board of Revenue the Chief Engineer should address the Secretary of the Board.

243. All officers are required to furnish the Chief ^{III, 259.} Engineer with any information he may require regarding buildings or works connected with their departments.

244. The Chief Engineer is responsible that all ^{III, 260.} projects for new works submitted by him to the Local Government are prepared in a complete and proper form, as required by the rules given in Chapter VII, except in the case of works which, under the provisions of para. 682 are dealt with by the Superintending Engineer. He is also professionally responsible for the character of all such designs and estimates passed by the Local Government upon his recommendation, to which end all projects submitted by him, except those for which the Superintending Engineer is made responsible, must be accompanied by a distinct expression of his opinion on them, recorded by him as Chief Engineer. In all cases of importance the Chief Engineer is expected to prepare a special report on projects submitted for the sanction of the Local Government.

245. The Chief Engineer will accompany the head ^{III, 261.} of the Local Government on tours of inspection whenever required to do so. He should satisfy himself by personal inspection concerning any important question, project, or work that may be under execution or proposed.

246. It will be the duty of the Chief Engineer to ^{III, 262.} recommend to the Local Government removals, trans-

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fers, and postings of Superintending or Executive Engineers within his province, or his special branch of the department, as well as the transfers of Assistant Engineers and the members of the Subordinate establishments from one circle of superintendence to another.

247. The Chief Engineer will, on the occurrence of vacancies, submit to the Local Government, with such remarks as he may consider necessary, the names of those members of the department who are considered by him deserving of promotion. He will also recommend fit persons for such situations as may be vacant and not within his own competence to fill up.

248. When detached from the head-quarters of the Local Government, a Chief Engineer may sanction, up to a limit of Rs. 2,500, any work or repair urgently required, reporting the circumstance forthwith to the Local Government.

249. The Chief Engineer will consider it part of his duty to see that the allotments of the year are, as far as possible, fully expended, a special report explaining short outlay being submitted at the end of the year. This rule is not intended to encourage expenditure, which it might be otherwise desirable to postpone, simply for the sake of working up to budget estimates. It should be impressed on all disbursing officers that it is preferable to surrender grants, which cannot be profitably utilised, than to spend large sums in February and March merely to show no lapse of grant. All that is required is that a careful forecast of the operations of the year may be made, so as to minimize the difference between actuals and estimates to the utmost extent. Any money which is not likely to be needed during the year should be promptly surrendered, so as to allow the proper authority to appropriate it to other purposes.

250. The Chief Engineer will prepare, annually, the portion of the budget estimates relating to his

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charge, and as soon as possible after the close of each year, a report of the progress made during that period in the Public Works under his charge, giving a brief but clear account of the operations of the department—see para. 1951 *et seq.* He will also submit such periodical reports and returns connected with the department as are required by Government.

251. Each Chief Engineer will keep descriptive lists and drawings of the public buildings and works in his province or branch, and plans of all the Military cantonments, as also drawings showing accurately the boundary of all lands, the property of Government, under the charge of the officers under his orders, to enable him to furnish promptly any information called for by higher authority. He will also keep a series of the standard designs approved by Government for buildings. III, 268.

252. The Chief Engineer will draw his own salary, that of his assistant, establishment and other charges from the Examiner. (See para. 1751.) III, 269.

253. The Assistant to the Chief Engineer will aid generally in any manner required in conducting office work. III, 270.

254. The following is a summary of the powers of a Chief Engineer, which, as regards expenditure, can be exercised only within the limits of the budget grants concerned:— III, 272.

(a) General control—

To exercise general control over the Engineering operations of the department or province to which he belongs; to review the proceedings of Superintending Engineers whenever necessary; and to exercise a concurrent control with the Examiner over the duties of the officers of the department in connection with the accounts of expenditure (paras. 237—240).

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(b) *Designs and estimates—*

To deal with details of designs and estimates of all projects, except in the case of works which, under the provisions of para. 682, are dealt with by the Superintending Engineer (para. 244).

(c) *Emergent works or repairs—*

When detached from the head-quarters of the Local Government, to sanction the commencement of any urgently required work or repair up to a limit of Rs. 2,500, reporting the fact forthwith to the Local Government (para. 248).

(d) *Office furniture—*

To sanction purchases of office furniture (para. 589).

(e) *Contracts—*

To accept any tender, for the execution of work by contract within the limits of sanction competent to a Local Government and of the amount of the sanctioned estimate (para. 757).

(f) *Appointments—*

To appoint, within sanctioned limits, office clerks (when these do not form a provincial establishment) draftsmen and office servants (para. 51).

(g) *Leave—*

To grant leave of any kind to officers whom they are empowered to appoint, and also to other officers if specially authorized to do so (para. 389).

(h) *Dismissals—*

To dismiss any person appointed by a Chief Engineer or any lower authority.

(i) *Local purchase of European Stores—*

Up to a limit of Rs. 2,500 for each article or for any number of articles purchased at the same time. (Appendix 30.)

Superintending Engineers.

Superintending Engineers.

255. The Superintending Engineer is the officer next in rank to the Chief Engineer, under whose orders he directs the executive operations within the circle assigned to him. When absolutely necessary, an Assistant Engineer may be attached to the Superintending Engineer's office. III, 275.

256. For any particular work or series of works, too large to form a single executive charge, but requiring the entire energies of an Engineer for their efficient supervision, a Superintendent of Works (with Executive Engineers under him) will be appointed, who will, with the sanction of the Secretary of State, receive a local allowance in addition to the pay of his grade. Such officers will exercise the powers laid down in the following paragraphs for Superintending Engineers. III, 276.

257. The Superintending Engineer will control all the details of business arising in his circle, subject to the supervision of the Chief Engineer (para. 238); and will submit, in a clear and faithful manner, to that officer, all questions which are beyond his powers, accompanied, when necessary, by reports from the Executive Engineers. III, 277.

258. A Superintending Engineer shall not be concerned with the actual execution of works, with the disbursement of money, or with the provision or custody of any materials, otherwise than as an officer of control, except when, on any emergency, he may be required temporarily to take executive charge of a division. III, 278.

259. The Superintending Engineer is responsible for the efficiency of the executive system throughout the several divisions of his circle, and that the regulations are strictly maintained both as regards works and accounts. It is his special duty to see that the orders received from superior authority are promptly and effectually carried out, and that no unsanctioned outlay is incurred. III, 279.

Superintending Engineers.

260. The Superintending Engineer is expected to communicate freely and personally with the Executive Engineers under his orders, and to afford them the benefit of his advice in the performance of their duties.

261. Although the preparation of the detailed designs and estimates for works will commonly be entrusted to the Executive Engineer, the general plan of the works should be arranged in consultation with the Superintending Engineer, who will be responsible for the engineering character of every project that he passes on with his approval. The Superintending Engineer, if he see fit, may himself prepare the designs for any work in his circle.

262. The Superintending Engineer will, in submitting to the Chief Engineer any report, design, estimate or other document, invariably state his own opinion and recommendations on the subject, particularly as to the suitability of the designs and reasonableness of the rates; if papers are sent to him by Executive Engineers without proper information, he will return them for such further explanation as the case may need. He must also check the calculations in detail of all estimates, and compare the quantities in the estimates with those shown in the drawings.

263. The opinions of the Superintending Engineer recorded on the face of original drawings or estimates should be confined to the words "examined and approved," or "disapproved." Any further remarks should be recorded separately for the consideration of the Chief Engineer.

264. A record of every official communication received by a Superintending Engineer, and his proceedings thereon, will, at the discretion of the Local Government, be submitted weekly, or at such other periods as the Local Government may direct, to the Chief Engineer.

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265. The communications received from Executive III, 285. Engineers will, in ordinary cases, be disposed of by the Superintending Engineer under his general discretionary powers. Those which require to be laid before the Chief Engineer will be passed on, with a simple countersignature, memorandum or separate report stating any orders the Superintending Engineer may have issued. The orders of the Chief Engineer for Executive Engineers will always be issued through the Superintending Engineer (except in cases of emergency), when a copy of the orders will, at the same time, be sent to the Superintending Engineer and by him passed on with such detailed instructions as may be necessary.

266. A Superintending Engineer is authorized to III, 286. correspond direct with any of the local authorities, Civil or Military, within his circle. He will address General Officers Commanding Divisions or Brigades through their Staff Officers, and all other officers direct.

267. All divisional and district officers are required III, 287. to furnish the Superintending Engineer of the circle with any information he may require regarding buildings or works connected with their departments.

268. It is the duty of the Superintending Engineer III, 288. to make frequent tours of inspection. In these he will not only minutely survey and report upon the state of the various works, whether completed or in progress, within each division, but will carefully enquire into the system of management prevailing in respect to the preparation and cost of materials, the style of execution, and price of labour. He will satisfy himself that building materials and other resources available in each district are brought into use in the most efficient and economical manner; that materials are collected in proper quantity and quality for the works in progress or about to be commenced; that each work is worth what it has cost or it is likely to cost; that the accounts fairly

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represent the progress of each work ; that proper arrangements are made for the custody and supervision of stores ; that useless stores are disposed of ; that the returns of the different articles in stock are duly verified according to the rules laid down ; and that there is no accumulation of stock in any division beyond its requirements.

-269. The Superintending Engineer is empowered to take summary measures for the correction of any faults of system or practice, whether in the execution of work or in the preparation of accounts, which may come to his knowledge ; and he will watch with greater care, and visit at shorter intervals, those divisions in which such errors may have existed.

270. The Superintending Engineer is also required in his inspections to ascertain and report on the efficiency of the subordinate, office or petty establishments, and to state whether those employed in each division are actually necessary and adequate to its management.

271. The Superintending Engineer shall also carefully examine the books of Executive Engineers and their subordinates, and the arrangements and procedure for the primary accounts, and see that they are kept in the manner prescribed, and that these matters are attended to by the Executive and Assistant Engineers, and not left too much in the hands of Accountants and Subordinates.

272. Detailed reports of such inspections will be drawn up by the Superintending Engineer for the information of the Chief Engineer. That portion of the report which relates to the inspection of the office may be made in Form No. 144A. This form has been drawn up with the view of aiding Superintending Engineers in their inspections by bringing prominently forward some of the principal points in connection with office work which generally require attention, but a mere record of answers to the several questions should

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not be considered sufficient. Superintending Engineers are expected to make their inspections thorough.

273. The adoption of this form is not to be considered compulsory; Local Governments or Administrations are at liberty to prescribe any other form which they may consider more suitable, or to leave the method of reporting to Superintending Engineers.

274. Each Executive Engineer will be furnished, as soon as convenient, with a copy of the portion which refers to his division, and he must pay due attention to the Superintending Engineer's remarks, without waiting for further orders. The inspection report, however, must not be considered as authority for commencing, adding to or altering a work in a manner which in ordinary course would require the sanction of higher authority.

275. Although the Examiner is the head of the III, 293. Accounts Branch and is required to make inspections of the Account offices of disbursing officers, this will not relieve the Superintending Engineer from the responsibility for the maintenance of the authorized system of account throughout his circle. The Examiner and Superintending Engineer should assist one another in rendering the management of accounts of the department as perfect as possible. It will be the duty of the Superintending Engineer to examine the registers of works, so as to keep a vigilant watch over the rates of work, and when he considers it necessary, he may require an Executive Engineer to report to him monthly, or at longer intervals, on a Works Slip (Form No. 33), the total expenditure to date under each sub-head of a work, in contrast with the sanctioned estimate.

Executive Engineers must invariably submit the Works Slip, with such explanation as will enable the Superintending Engineer to pass orders on the case, on the occurrence or the probability of the occurrence, of

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any irregularity in the rate or cost of a sub-head. It will thus be seen that it rests with the Superintending Engineer to investigate excesses over sub-heads with the view of deciding whether or not a revised estimate will be required for the work. When a revised estimate is required it will also devolve on the Superintending Engineer to see that it is submitted in due time to the sanctioning authority. A revised estimate is necessary whenever the total expenditure from any cause is likely to exceed, by more than 5 *per cent.*, the total of the original estimate including the provision for contingencies—see also para. 1306.

276. Besides his regular tours of inspection, a Superintending Engineer will be expected to proceed to any place in his circle, whenever his attention may be required, to report upon any important design, or work, or on any serious accident or threatened danger to any works, or on any calamity, actual or anticipated, the remedy for which may appear to be within the range of engineering skill.

277. The permanent residence of the Superintending Engineer will be fixed by the Local Government.

278. Superintending Engineers may fix the headquarters of Executive Engineers, and the residence of Assistant Engineers at the places in their respective divisions which they think best.

279. Superintending Engineers are empowered to transfer and post Assistant Engineers and members of the subordinate establishment within their circles. It will also be their duty to recommend removals and transfers of Executive Engineers, Assistants and subordinates from their own circles.

280. Transfers or postings made by Superintending Engineers should, in the case of members of the Engineer establishment, be notified in the *Gazette*, and in the case of members of the Upper Subordinate establishment, should be reported to the Local Government. Inti-

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mation of all transfers or postings should also be promptly given to the Examiner concerned.

281. Superintending Engineers will submit to the Chief Engineer, from time to time, as the Local Government may direct, the names of the members of the Engineer and Subordinate establishments recommended by them for promotion. III, 299.

282. The Superintending Engineer will bring especially to the notice of the Chief Engineer the case of any Executive Engineer whom he may consider incompetent or disqualified from any cause for his public duties. In like manner he will bring prominently forward all instances of extraordinary zeal and ability. III, 300.

283. Superintending Engineers are vested with powers to sanction new works, covered by detailed estimates, to the extent of Rs. 500 for each work ; but the Local Government may invest specially selected Superintending Engineers, whenever it is thought desirable, with powers of sanction to any specified limit up to a maximum of Rs. 10,000. These powers also apply to additional works, provided the total of the sanctioned project estimate will not be exceeded. III, 301.

NOTE 1.—For Irrigation Works, see para. 293 (c).

„ 2.—For Military Buildings, see paras. 785—787.

284. A similar power of sanction may be exercised by Superintending Engineers with regard to work for other departments in cases of urgency, when there is no local authority of the department concerned vested with sufficient powers, but not otherwise. III, 302.

285. They are, moreover, authorized to sanction estimates for the purchase of “Tools and Plant” (not including live-stock or office furniture) to the extent of Rs. 500 for each estimate ; or such other amount as the Local Government may fix under the authorization in para. 283. Superintending Engineers are also authorized to sanction purchases of office furniture when the outlay is limited to Rs. 50 for each set of pur- III, 303.

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chases—see para. 589. Live-stock can only be purchased with the sanction of the Local Government.

286. Superintending Engineers are vested with power to pass the detailed estimates of all repairs for their circles. The measurements and calculations of these estimates will be checked in their offices.

287. The powers given to Superintending Engineers under paras. 283 to 286 can only be exercised within the limits of the budget allotments.

288. A monthly list of sanctions given by Superintending Engineers, Executive Engineers and local Civil and Military authorities within their circles, will be submitted by them in P. W. D. Form No. 48 to the Chief Engineer. In the case of Superintending Engineers, the return should include sanctions to Major as well as Minor Works.

289. Superintending Engineers may pass indents, in connection with sanctioned works, on other departments if satisfied of the necessity of the demand. With reference to indents for European Stores submitted to the Director General of Stores, India Office, see Appendices 27 and 30.

290. Every Superintending Engineer should have a skeleton map of his circle, showing—

- (1) The boundaries of the executive divisions and sub-divisions, and the head-quarters of Public Works officers.
- (2) The chief stations and outposts showing Public buildings in charge of the department.
- (3) The roads, canals and embankments made and kept in repair by the department.
- (4) The extent of the districts under each Local committee.
- (5) The roads made and kept in repair by Local committees.
- (6) A topographical map showing the main features of the country.

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291. At the close of the official year each Superintending Engineer will forward to the Chief Engineer, in such form as may be prescribed, a condensed administrative report reviewing the operations of the past year in his circle. III, 309.

292. The Superintending Engineer will draw his salary and allowances, and those of his office, in monthly bills, to be audited by the Examiner, and will receive the amount passed from the Executive Engineer stationed at, or nearest to, his head-quarters. When absent from head-quarters, he may draw the amount of these audited bills from the Executive Engineer at any place where he is on duty; the amount so drawn must be adjusted in transfer in the usual course. III, 310.

293. The following is a summary of the powers of a Superintending Engineer, which, as regards expenditure, can be exercised only within the limits of the budget allotments concerned: III, 311.

ORIGINAL WORKS.

- (a) *Public Works Buildings and works of Irrigation or Miscellaneous Public Improvement*—For Military Buildings, see paras. 785 to 787.

To sanction estimates for new works or additions to the extent of Rs. 500 for each work, or in the case of specially selected officers, to such higher limit as may be fixed by the Local Government up to a maximum of Rs. 10,000 (para. 283).

- (b) *Works of other departments*—

To sanction within similar limits estimates for new works and additions required for other departments in cases of urgency, when there is no local authority of the department concerned vested with sufficient powers (para. 284).

- (c) *Irrigation works*—

All sanctions against the capital account of Major Works and of Minor Works for which capital and revenue accounts are kept, must be given by the Local Government, except that Superintending

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Engineers are empowered to sanction estimates for Minor Works to the extent of Rs. 500 in each case. Officers specially selected for higher powers may also be authorized by the Local Government to sanction detailed estimates chargeable to the general estimate for a project, up to a limit of Rs. 10,000 in each case, and within the lump-sum sanctioned for such project.

(d) *Subsidiary works for large projects—*

To sanction all subsidiary works and operations connected with large projects other than Imperial Productive works, the cost of which is covered by lump-sum sanctions, to the extent of Rs. 500, or, in the case of specially selected officers when duly authorized, Rs. 10,000 for each work.

(e) *Alterations of designs—*

To sanction necessary alterations in the constructive details of works during their execution, provided that no increase of charge, to the amount of more than 5 *per cent.* above the estimate, shall be caused by such alterations.

(f) *Suspension of work—*

To suspend the commencement or progress of any work pending orders of the Local Government (para. 842).

(g) *Budget grants—*

To appropriate from the the lump-sum Minor Works grant placed at their disposal to such new works as they may be competent to sanction within a limit of Rs. 2,500 in each case.

REPAIRS.

(h) *Buildings and Roads and Irrigation—*

To sanction estimates for current and special repairs within the limits assigned for their circles in the budget estimate under each head of service (para. 286).

(i) *Periodical repairs—*

To authorize commencement of urgent periodical repairs in anticipation of formal sanction to estimate.

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(j) *Emergent repairs—*

To sanction emergent repairs to Irrigation or other works to any reasonable and necessary amount in case of imminent danger to the structure.

(k) *Budget grants—*

To appropriate from the lump-sum-grant for repairs placed at their disposal to such repairs as they may think fit to sanction (para. 1834).

RENTS OF BUILDINGS.

(l) *Rents of buildings—*

To fix the rent to be recovered for occupation of certain public buildings when authorized by the Local Government (para. 919—I (i)).

CONTRACTS.

(m) *Contracts—*

To accept tenders for contracts for sanctioned Original Works and Repairs up to a limit of Rs. 10,000 (para. 757).

ESTABLISHMENT.

(n) *Appointments—*

To appoint to sanctioned posts Lower Subordinates (if authorized to do so) and Petty and Office establishments, excepting office clerks who form part of a Provincial establishment (para. 51).

(o) *Promotions—*

To promote, on the occurrence of vacancies, Lower Subordinates (if power has been given them) and Petty and Office establishments, with the exception noted above.

(p) *Leave—*

Subject to the rules in the Civil Service Regulations, to grant leave of any kind to officers whom they are empowered to appoint, and also to any other officer if specially authorized to do so (para. 389).

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(g) *Transfer*—

To transfer and post within their circles, Assistant Engineers and members of the Subordinate establishments (para. 279).

(r) *Punishments*—

To punish Overseers and members of the Lower Subordinate, Petty and Office establishments.

(s) *Dismissals*—

To dismiss any person whose appointment has been made by a Superintending Engineer or any lower authority.

(t) *Head-quarters*—

To fix the head-quarters of Executive and Assistant Engineers (para. 278).

TOOLS AND PLANT.

(u) *Purchase or manufacture and sales of Tools and Plant*—

To sanction estimates for the purchase of Tools and Plant (excepting live-stock or office furniture) to the extent of Rs. 500 for each estimate, or such other amount as the Local Government may fix up to a maximum of Rs. 10,000 (para. 285). To sanction purchases of office furniture when the outlay is limited to Rs. 50 for each set of purchases (paras. 285 and 589).

(v) *Repairs of Tools and Plant*—

To sanction estimates for the repairs of Tools and Plant.

(w) *Indents*—

To pass Indents on other departments for articles required for sanctioned works, and to forward indents for European Stores direct to the Director General of Stores, India Office, for any work within his powers of sanction—see Appendices 27 and 30.

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SUSPENSE ACCOUNTS.

(x) *Purchase of Stores*—

To order any stores required for the construction in part of a sanctioned work, subject to the conditions laid down in Appendix 30.

(y) *Sale of Stores*—

To issue orders for the disposal of all unserviceable or surplus stores (para. 1219).

(z) *Advances*—

To grant advances under the conditions and up to the limits specified in paras. 483 to 485.

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294. Each Province under a Local Government or Administration is divided into a certain number of divisions of Public Works the limits of which are determined with reference to territorial considerations, or to the nature of the works, as may be found most convenient. III, 312.

295. The Executive Engineer is the officer in immediate charge of a division. In him is vested the management of all public works within that division. He arranges the details of their construction; superintends the work and the accounts; receives all cash advances, and distributes funds to his subordinates; is responsible for the proper custody and efficient repair of every work or buildings, and for the exact performance of all duties connected with the Department and the punctual execution of orders issued by his superiors. III, 31.

296. To facilitate the transaction of business and complete the chain of responsibility, sub-divisions may be formed, each consisting of a portion of a canal, road, or embankment, or a cantonment or part of one, or of two or more small Civil and Military stations, or of some convenient combination of such charges. No III, 314.

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sub-division can, in the first instance, be constituted without the sanction of the Local Government.

297. The charge of each sub-division will, as a rule, be held by an Assistant Engineer or Upper Subordinate. Executive Engineers, subject to the approval of the Superintending Engineer, are at liberty to select any Assistant or Subordinate for the charge of a sub-division without reference to his grade or standing in the Department, taking care that no person of a superior shall be required to serve under one of an inferior grade.

298. Executive Engineers are responsible that proper measures are taken to preserve all the buildings and works in their divisions, and to prevent encroachment on Government lands in their charge. In view to the latter point, they should keep accurate plans of all cantonment or other Government lands; take care that their subordinates make themselves acquainted with the boundaries and see that they are respected.

299. Executive Engineers may be called upon by officers in charge of treasuries to inspect buildings to be used as strong-rooms for the storage of coin with the view of obtaining a certificate of their security and fitness for such a purpose. The Executive Engineer may prescribe any necessary conditions as to the manner of storing the coin, such as "that it must not be piled on trestles, but must be kept in boxes; that no bags or boxes be placed within a prescribed distance of the wall or in any particular part of the room." They must especially examine the condition of any of the enclosing walls which are so situated, that they are not, on the outside, under observation of the guard. In cases in which, for any reason, a Local Government considers that the strong-room cannot conveniently be inspected by an Executive Engineer, an experienced Assistant Engineer may be ordered to undertake this duty. The power of granting certificates to officers in charge of treasuries may be delegated to the District Engineer

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in those districts in which the Provincial buildings have been handed over to the District Boards.

300. It is the duty of an Executive Engineer to III, 318. suggest public improvements, and to prepare detailed designs for them, as far as he may be able to do so without permitting any interference with the prosecution of those designs or works specially ordered by superior departmental authority. In Provinces where there is no Archaeological Officer, he is also required to report on, and suggest measures for, the protection of any public monument or building of architectural or historical interest, which appears likely to fall into decay, and he will be responsible for any neglect or destruction which he has failed to report—see also para. 897.

301. The term “public monument, or building of architectural or historical interest,” above is intended III, 319. to include all works of this class whether public or private property. In the latter case it will be for the Local Government to decide whether the Government shall take any further steps than those of endeavouring to influence the owners.

302. The Executive Engineer, in addition to his III, 320. other duties, will consider himself to be *ex officio* the professional adviser of all departments of the Administration within the limits of his charge. He will transact business of this sort with the chief Military or Civil authorities within his division, and it will be incumbent on him to see that no undue formalities are allowed to interfere with the performance of those duties which are essential or pressing.

303. Executive Engineers may, where the services III, 321. of an officer of the Military Works Services are not available, be called upon by General Officers Commanding Divisions or Brigades to be members of committees appointed to select sites and determine general boundaries of cantonments.

304. At stations where there are no Ordnance work- III, 322. shops, repairs to ambulance wagons and tongas will be carried out by the Military Works Services or by the

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Public Works Department. In either case the cost of such repairs will be debited to the Military estimates.

305. An Executive Engineer can receive positive orders only from his own departmental superiors, the head of the Administration, or other Civil officers duly authorized, except in the case of works considered urgent by an Officer Commanding a station, who can, under the circumstances explained in Army Regulations, India, Volume II, para. 169, issue an order to the Executive Engineer for the execution of the work. The duty of yielding implicit obedience to any *positive orders* of his superiors must be clearly understood; but in the interpretation of *general instructions*, an Engineer is not only authorized but bound to act upon his own judgment, where he sees sufficient ground for deferring compliance with those instructions, or even, in cases of emergency, for acting decidedly at variance with them. This latter responsibility should of course not be assumed excepting in cases where it is not possible to await the result of a further reference.

306. In their relations with other Departments, Executive Engineers should bear in mind that it is their duty to facilitate the transaction of business as far as possible.

307. Executive Engineers will address Officers Commanding Divisions, Brigades or Stations through their Staff Officers.

308. Executive Engineers will, in all professional matters, receive their orders from, and make their reports to, the Superintending Engineer of their circle.

309. Executive Engineers will prepare designs and estimates under the orders of the Superintending Engineer; but they may also prepare and submit to the Superintending Engineer any design and estimate on the requisition of the local authorities, Civil or Military, provided the work be one of the necessity for which they themselves are convinced. At the request of the

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Executive Engineer, the Superintending Engineer should transmit to the Chief Engineer, in its original shape, any design which the former has submitted. This, however, will in no way relieve the Executive Engineer from the duty of modifying his projects in accordance with the directions of the Superintending Engineer—see paras. 261 and 262.

310. Executive Engineers are responsible for the accuracy of all drawings they submit and must attest them by their signatures. III, 329.

311. It is the duty of the Executive Engineer to pay strict attention to the economical application of all labour and materials, and to prevent the expenditure on any work exceeding the amount of the sanctioned estimate. He should also strive to make arrangements for bringing economically into use, on all occasions, articles procurable in the local markets and the natural products of his district. III, 329.

312. Executive Engineers are strictly prohibited from commencing the construction of any work or expending public funds, without the sanction of competent authority; also from making or permitting any, except trifling, deviations from any sanctioned design in the course of execution unless under specific authority, or in case of emergency, when the change should be forthwith reported to the Superintending Engineer. III, 330.

313. Executive Engineers are responsible for the good quality of all work done under their orders, and cannot without proper authority, transfer to any one else the executive charge of works entrusted to them for construction. III, 331.

314. Immediately on a work being finished, it will be the duty of the Executive Engineer to prepare the Completion Report—see para. 823. III, 332.

315. Executive Engineers will take the necessary steps for obtaining cash for the works under their control, and will keep their accounts, and submit them III, 333.

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punctually to the Examiner's office under the rules laid down in Chapter XII. In their arrangements for account-keeping they will exercise a thorough and efficient control and check over their Accountants. They will also, before submitting Public Works Department Form No. 31 B, carefully examine the books, returns and papers from which the monthly accounts are compiled—see also para. 1359.

316. Executive Engineers are responsible for the correctness, in all respects, of the original records of cash and stores, receipts and expenditure and for seeing that complete vouchers are obtained. The divisional Accountant is responsible to the Executive Engineer for the correct compilation of the accounts of the division from the data supplied to him. The relative position of the divisional Accountant to the Executive Engineer is defined in para. 372. The Executive Engineer is responsible that his accounts are regularly posted from day to day and that the Accountant carries out his duties regularly and punctually.

317. Executive Engineers will afford Assistant Engineers on first joining the department every aid in acquiring professional knowledge, and will, as far as possible, arrange their location (under sanction of Superintending Engineers), so that they may have the best opportunities of learning their duty.

318. Executive Engineers must exact from their subordinates a correct performance of their duties and give them all proper instructions. They will furnish them with working drawings and written instructions as to the execution of any works they may be entrusted with, using additional precautions to prevent errors or accidents at a distance from the head-quarters of the division.

319. They will frequently inspect out-stations and see that the work carried on by their subordinates is sound and economical. When on tour, they will keep a journal in which the distances travelled will be noted.

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320. Executive Engineers may transfer Upper or Lower Subordinates from one station to another within their respective divisions without reference to superior authority. The transfers will be reported in the ordinary course to the Superintending Engineer. III, 338.

321. Executive Engineers have power to sanction improvements and repairs, within the assignment made to them from the budget allotment, to the extent of Rs. 200 for each work, and also the purchase or manufacture of Tools and Plant (not including live-stock or office furniture) to a similar amount. The above limit may at the discretion of Local Governments and Administrations be raised to Rs. 500 in the case of specially selected officers. III, 339.

322. They are also authorized to sanction repairs for other departments within the same limits. III, 340.

323. Every sanction for a new work or repair estimated to cost more than Rs. 200, whether accorded by himself, or by officers of other departments, will be at once reported by an Executive Engineer to the Superintending Engineer; and a monthly list of all sanctions not exceeding that sum will be submitted by him to the same authority, the aggregate expenditure under each of the heads of classification being shown under "Original Works" and "Repairs." III, 341.

324. Executive Engineers will disburse their own salaries and allowances, as well as those of their assistants and subordinates, under the rules laid down in para. 1198. III, 342.

325. Every Executive Engineer is required to report immediately to the Superintending Engineer any important accident or unusual occurrence connected with his division and to state how he has acted in consequence—see also para. 816. III, 343.

326. All Executive Engineers will be considered as available for duty as Assistant Engineers in the event of there being an excess of Executive Engineers over III, 344.

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the number of charges. In such cases it will be left to the Local Government to determine which of the Executive Engineers shall be so employed, but, as a rule, the selection should be made from the lowest grade.

327. Executive Engineers are moreover liable, under the orders of the Local Government, to undertake the execution of Local Fund works.

328. Every Executive Engineer shall be guided by the rules laid down by the proper Provincial authority on the subject of law-suits.

329. The following is a summary of the powers of an Executive Engineer, in charge of a division which, as regards expenditure, can be exercised only within the limits of the budget allotments. Additional powers are given to specially selected officers, *vide* paras. 321, 757, 1228, 1241, 1245, and 1285 :—

ORIGINAL WORKS.

(a) *Public Works, Buildings and Works of Irrigation or Miscellaneous Public Improvements—*

To sanction new works or additions to the extent of Rs. 200 for each work.

(b) *Works for other Departments—*

To sanction, to the extent of Rs. 200 for each work (new works and additions) required for other departments in cases of necessity, when there is no local authority of the department concerned vested with sufficient powers; but where such a local authority exists, Executive Engineers have no power to sanction works of this class for other departments.

(c) *Subsidiary works for large projects—*

To sanction all subsidiary works and operations connected with large projects, the cost of which is covered by lump-sum sanction, to the extent of Rs. 200 for each work.

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(d) *Alterations of designs—*

To sanction trifling alterations in the constructive details of works during their execution in cases of necessity, reporting, as a general rule, their action to the Superintending Engineer (para. 312).

(e) *Contingencies in the estimate for a work—*

To divert the provision for contingencies to new works or repairs not provided for in the estimate to the extent of Rs. 200 for each item, or in the case of specially selected officers to Rs. 500 in each case (para. 662).

(f) *Surplus articles at site of work—*

To sanction the sale of surplus articles at site of any work at their full value up to a limit of Rs. 200.

REPAIRS.

(g) *Buildings and Roads and works of Irrigation or Miscellaneous Public Improvements—*

To sanction repairs, including those for other departments, to the extent of Rs. 200 (paras. 321 and 322).

To sanction repairs connected with the internal administration of the department, within the assignments made to them from the budget allotments, to the extent of Rs. 200 for each work.

(h) *Emergent repairs—*

Emergent repairs to all works in charge of the department to any necessary and reasonable amount, in case of imminent danger to the structure.

CONTRACTS.

(i) *Contracts—*

To accept tenders for the execution of sanctioned works by contract up to Rs. 2,000 (para. 757.)

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ESTABLISHMENT.

(j) *Appointments*—

Executive Engineers have no power to create new appointments, either permanent or temporary, but they may appoint to sanctioned posts Lower Subordinates, if authorized to do so, and Petty and Office establishments (except clerks forming part of a Provincial establishment); also temporary work establishment on salaries below Rs. 100 a month for which provision has been duly made in a sanctioned estimate—see also paras. 795 and 796.

(k) *Promotions*—

To promote members of the Office and Petty establishments attached to their divisions (except clerks forming part of a Provincial establishment), as also Lower Subordinate establishments, if authorized to do so.

(l) *Leave*—

Same as Superintending Engineers.

(m) *Transfer*—

To transfer Assistant Engineers and Upper or Lower Subordinates within their respective divisions.

(n) *Punishments*—

To fine, or otherwise punish members of the Office and Petty Establishments employed under them, within the limits laid down in paras. 421 and 422.

(o) *Dismissals*—

To dismiss any person appointed by an Executive Engineer, provided that, in the case of superior pensionable establishment, the dismissal must be reported to Government and be subject to final approval.

Assistant Engineers.

TOOLS AND PLANT.

(p) *Purchase or manufacture of Tools and Plant—*

To sanction estimates up to and for Rs. 200 in each case for articles other than office furniture or live stock (para. 321).

(q) *Repairs of Tools and Plant—*

To sanction estimates up to and for Rs. 200 in each case (para. 1245).

(r) *Writing off from the Returns of Tools and Plant—*

To sanction the writing off the Returns of Tools and Plant of all tools and plant the full value of which has been recovered.

SUSPENSE ACCOUNTS.

(s) *Purchase of stores—*

To order any stores in part of a regularly sanctioned estimate, subject to the conditions laid down in Appendix 30, provided that the cost of stores ordered from a Government workshop is less than Rs. 500.

(t) *Stock—*

(i) To purchase or manufacture stock, sufficient to keep the stock of the division up to the reserve limit, under such rules as may be laid down by the Local Government (para. 1263).

(ii) To sanction the sale of articles on the stock accounts for full value *plus* the usual charge of 10 *per cent.* up to a limit of Rs. 200.

Assistant Engineers.

330. Assistant Engineers will be placed under the orders of Executive Engineers, to assist them in the performance of their duties, and will have their headquarters at any place in the division which the Executive Engineer may appoint, subject to approval by the Superintending Engineer.

Upper Subordinates.

331. Assistant Engineers will be employed in examining and reporting on any matter requiring investigation; making surveys; collecting information concerning, and drawing up projects, designs, and estimates; superintending the construction of works; conducting the general duties of superintendence and control in any portion of the division that may be assigned to them; holding specific charge of one or more subdivisions; or assisting the Executive Engineer in any other way that he may require, under the approval of the Superintending Engineer.

332. When detached, an Assistant Engineer, under the control of the Executive Engineer of the division, will correspond with the local authorities and conduct his duties generally agreeably to the rules laid down for Executive Engineers.

333. Assistant Engineers, on being first posted should, as a rule, be kept at the head-quarters of the division, until they have made themselves thoroughly acquainted with the office work and forms of account, and with the general routine of duty, as also for the purpose of studying the vernacular.

Upper Subordinates.

334. Upper Subordinates will generally be employed to superintend works or portions of large works, either at the head-quarters of the Executive Engineer or his Assistant, or in detached localities. They may also be placed in charge of the current duties of the department in an out-station or sub-division, Europeans being generally selected for those where European troops are quartered; they shall not, as a rule, be required to keep any public money beyond an imprest. It will be their duty at all times to see that artificers and labourers receive full payment at the prescribed periods.

335. Upper Subordinates are not to be employed as clerks or draftsmen in the offices of Executive Engi-

Sub-Divisional Officers—Examiners of Accounts.

neers, except temporarily in urgent cases, to be specially reported and sanctioned, or as a means of instructing them while on probation. This is not to prevent Executive Engineers from requiring them to prepare or copy drawings or documents connected with works or projects on which they may be employed.

✓ 336. When in charge of a work, the subordinate III, 354. will keep muster rolls of all labour and accounts of the cost of labour and materials used under the rules contained in Chapter XI.

Sub-Divisional Officers.

✓ 337. In cases when Cashiers and Store-keepers are III, 355. not appointed, their duties will devolve upon the Sub-divisional officer, who will himself take charge, and keep the accounts of the cash and stores.

338. In communicating with, or executing the orders III, 356. of, the local authorities, Civil or Military, Sub-divisional officers will be guided by this code, and by the special written instructions which they may receive from the Executive Engineer.

Examiners of Accounts.

339. The Examiner is the head of the Accounts III, 357. Branch in the Province to which he may be attached. It is his duty to audit the charges for expenditure incurred by all disbursing officers, to supervise the keeping of the accounts of all the Public Works receipts and expenditure according to the prescribed forms and to maintain regularity in the financial operations of the department. This applies to the Examiner of a line of State Railway, or of a Province, though he may have only the grading of a Deputy Examiner.

340. The Examiner will exercise his functions under III, 358. the orders of the Local Government, of which he is the responsible adviser. He will be in close communi-

Examiners of Accounts.

cation with the Secretary to the Local Government in the department, whom he will assist in all matters affecting accounts and financial requirements.

III, 359.

341. An Examiner of Accounts is not only the appointed adviser of the Administrative head of the Province to which he may be attached in matters relating to accounts and financial regularity, but he is the head of that branch of the department, in the Administration, and, as such, is directly under the orders of the Accountant General and not of the head of the Administration.

III, 360.

342. It is usually found convenient for the Administrative head of the Province, before passing orders, to obtain the advice of the Examiner as to any particular application of financial rules or orders concerning which there may be doubt, and whenever an Examiner is of opinion that any rule or order is being infringed, it is his duty to represent the matter to the Administrative head, who may follow or disregard the advice of the Examiner as may seem to him fit. But if the Examiner does not finally acquiesce in the correctness of the decision, it is his duty to request that the question may be submitted for the orders of the Government of India, and such a representation must not be withheld unless the Administrative head yields thereto. In any case in which the Examiner feels doubt as to what his advice should be, or whether he would be right to acquiesce in the final orders of the Administrative head, he should refer the question to the Accountant General for instructions.

III, 361.

343. In all cases where the Local Government addresses the Government of India on matters of account or financial regularity, and more especially when there is any doubt or dispute respecting them with the Examiner of Accounts, such references should be accompanied by a copy of the latter officer's objection and of any further explanations he may have given in connection with it.

344. The Examiner has two distinct functions— III, 362.

- (i) As financial assistant to the Secretary to Government.
- (ii) As independent Auditor on behalf of the Government of India.

345. Whenever the Examiner is acting in the first III, 363. of these capacities, the whole of the communications shall be carried on by office note, as far as possible, the papers passing between him and the officer concerned precisely as they now do in all executive matters between a Chief Engineer and his assistant.

346. Where, on the other hand, an Examiner is III, 364. called on to express an opinion or to take any action as independent Auditor, the communications shall be conducted by official letter.

347. In making proposals for economy or improve- III, 365. ment in organization, the Examiner should always consult the executive officers of the department, especially the Chief and Superintending Engineers, and such proposals should, as a rule, come before the Local Government through the Chief Engineer.

348. In all matters relating to forms and procedure III, 367. of accounts in his own office, and in the department generally, the Examiner will be directly under the orders of the Accountant General in respect of orders of the Government of India, and will communicate with him freely. But he will be responsible that such communications convey correctly the views of the local or other authorities, whenever the case affects matters in the administration of which they are concerned and is not merely a technical question of account. All correspondence of this description which he carries on should be communicated to the Local Government.

349. All charges incurred for establishments, and III, 368. all charges of whatever kind incurred, will be audited by the Examiner on his own responsibility; but in dealing with doubtful charges incurred by members of the department, the Examiner will act in conjunction with

Examiners of Accounts.

Superintending Engineers, under the rules given in the following paragraphs.

III, 370.

350. The Examiner has power, without reference to any other authority, to pass to the credit of Executive Engineers and other officers entrusted with public moneys who are directly in account with his office—

A.—Duly authorized salaries of the permanent and temporary establishments, travelling allowances and any specific payments which are provided for in some Public Works budget estimate.

B.—Contingencies of the Public Works establishments to the extent of Rs. 500 a month in each division.

C.—Charges for sanctioned original works and repairs within the following limits :—

(*a*) Charges of or under Rs. 500 each, irrespective of the amount originally sanctioned.

(*b*) Charges above Rs. 500 and not more than Rs. 10,000 each, when not more than Rs. 500 in excess of the amount originally sanctioned, except in the case of Productive Public Works.

(*c*) Charges above Rs. 10,000 each when not more than 5 *per cent.* in excess of the amount originally sanctioned, except in the case of Productive Public Works.

(*d*) Charges subsidiary to sanctioned projects, as for materials, to such extent as not to exceed, with other items of expenditure, the sanctioned outlay for the year.

III, 369.

D.—The Examiner has power to pass at discretion unavoidable charges for postal commission on remittances by money order, as ordinary contingent charges.

III, 371.

351. All charges not in the above list (including charges for works which have been incurred on general sanction only, and not against regular sanctioned estimates) must be reported, as soon as passed, to the Local Government, with the opinion of the Examiner and Superintending Engineer regarding them.

III, 372.

352. An Examiner of Accounts, Public Works Department, in charge of an Accounts Office, has power

Examiners of Accounts.

to write off, without reference to higher authority, sums not exceeding ten rupees in each case which from any cause may have become irrecoverable, or in his judgment are such as should be passed though not covered by ordinary rule. He may also write off similar sums above ten rupees and not exceeding twenty-five rupees in each case when he is satisfied that Government would, on reference, sanction such a course. He is also competent under this rule to write off outstandings of income-tax not exceeding ten rupees in each case. All items exceeding ten rupees must, however, be reported annually to the Local Government or Administration, or to the Government of India according as the expenditure may pertain to Provincial or Imperial funds.

353. A register will be kept in Form No. 63 A in each account office for all items written off on the authority of the Examiner. The annual statement, which should be for the period ending 31st December, will be an extract from this register, of the items exceeding ten rupees, the statement for the Government of India being submitted through the Accountant General, Public Works Department. III, 373.

354. In all matters relating to the audit of charges for establishments and travelling allowances, and generally in cases on which fixed rules have been laid down by the Government of India, Examiners are on the same footing as Civil Auditors. They are bound rigorously to act on those rules without admitting of any exception; and in cases of doubt, references as to the construction of the rules should be made to the Government of India through the Accountant General; or when the rules are contained in the Civil Service Regulations, through the Local Government—see para. 4. III, 374.

355. When an Examiner is about to be relieved, either permanently or temporarily, of the charge of his office he will draw up a memorandum showing in what III, 375.

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respects the working of any of the sections of his office is defective or in arrears; and noting any important irregularities in connection with the offices rendering accounts to him. In this memorandum the Examiner should specify clearly all important defects that may exist in the working of his own office or of accounting offices and state the causes thereof, and the remedies he has applied or intended to apply.

III, 376.

356. This memorandum should be prepared before the arrival of the relieving Examiner, and should be handed to that officer for careful scrutiny and such remarks as he may deem necessary, and should then be submitted to the Accountant General by the relieved officer with the advice of his having made over charge.

III, 377.

357. Should the relieving officer discover, within the space of three months, that there are important defects in the working of the office or of the offices rendering accounts to it other than those stated in the relieved officer's memorandum, he should report the defects, on their coming to light, to the Accountant General, sending a copy of such report to the relieved officer.

III, 378.

358. Examiners and Deputy Examiners in independent charge will draw their pay and travelling allowances on bills separate from those of their office establishment and submit their bills, after passing them provisionally and paying themselves, to the Accountant General, Public Works Department, for final audit.

III, 379.

359. It is the duty of the Examiner to bring to the notice of the Local Government all cases of expenditure being irregularly incurred. This will be done periodically in the statement of objectionable items, but exceptional cases should be specially reported. In all cases careful inquiry is first necessary. It should, however, be carefully borne in mind that the decision as to the sufficiency of the explanations and of the action to be taken will rest with the Executive Branch.

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The Examiner must on no account usurp their functions but confine himself to eliciting the facts and representing them to the proper authorities, until nothing that he considers irregular exists without having been brought to the notice of the Local Government and of the Accountant General.

360. Examiners of Public Works Accounts are expected to keep a vigilant watch over expenditure which they book and audit, in addition to the ordinary routine duties of their office; and while most carefully avoiding any assumption of control and not calling upon Executive Engineers for explanation except with regard to irregularities falling distinctly within rules and orders which can be quoted, to bring to the notice of the administrative officers of the department all transactions appearing in the accounts, which seem to them to be in any way indicative of irregularity or want of attention to economical considerations. III, 380.

361. Certain classes of expenditure require the sanction of the Secretary of State. The Examiner, in the exercise of his functions as an independent Auditor, shall require the sanction of the Secretary of State for India before admitting any charge for which in the following rules, the authority of the Secretary of State is declared to be necessary. III, 381.

I.—An audit officer, before admitting in audit any charge against the public revenues which requires the sanction of the Secretary of State, must satisfy himself that that sanction has been accorded either by general or by special order of the Secretary of State. The cases in which that sanction is necessary are stated in the following rules. For the admission of any charge which are not stated in these rules to require the sanction of the Secretary of State, the authority of the Government of India (or in classes of cases for which the Government of India has delegated its powers to Local Governments, the authority of the Local Government) is sufficient.

II.—In these rules the word "salary" includes all payment to officers from general revenues or from local funds administered

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by Government, whether in the nature of fixed allowances or of fees, rewards or honoraria.

III.—The sanction of the Secretary of State is required to the following :—

- (1) The creation of a permanent appointment of which the salary exceeds Rs. 3,000 a year and any temporary appointment or deputation in which the remuneration exceeds Rs. 250 a month and which is expected to last or does last for more than twelve months. But in the case of temporary appointments or deputations the sanction need not necessarily be obtained previous to the appointment or deputation taking effect.
- (2) The raising of the salary of an officer or of a sanctioned appointment to an amount in excess of Rs. 5,000 a year, or increasing a salary which is already in excess of that amount, whether by the grant of increased fixed allowances, or temporarily by the grant of fees, rewards or honoraria.
- (3) All orders involving expenditure of which the Civil Service Regulations or other authorised code, specifically declare that the sanction of the Secretary of State is necessary.
- (4) Revisions of establishments which involve an expenditure of more than Rs. 25,000 a year.

In the case of establishment, the scale and remuneration of which are determined by courts of law under rules having the force of law, the sanction of the Secretary of State is not required under this clause unless the net extra expenditure involved, after allowing for the receipt of fees, exceeds Rs. 25,000 a year.

NOTE.—1. Salary for the purposes of rules I (1) and (2) does not include Exchange Compensation Allowance.

2. In calculations for the purposes of rule I (4), Exchange Compensation Allowance should be taken into account in all cases in which it is practically certain to be an element of proposed expenditure and should be calculated at the rate adopted in the budget estimate of the year.

IV.—The following are exceptions to the preceding rule; for them the sanction of the Government of India is sufficient :—

- (1) The grant of travelling and conveyance allowances.
- (2) The grant of deputation allowances—that is, of allowances in addition to other emoluments to officers

Examiners of Accounts.

placed on deputation; as defined in Chapter IV of the Civil Service Regulations.

(3) The grant of house-rent allowances or of free quarters.

V.—In applying these rules audit officers may assume that all the provisions of the Civil Service Regulations and any other authorised code have received the sanction of the Secretary of State in all cases in which that sanction is necessary. They may, therefore, admit, without requiring the sanction of the Secretary of State, any pensions, acting allowances or other allowances which are admissible under the rules of those codes. Any allowances which are in excess of those admissible under those codes will require the sanction of the Secretary of State if they fall within the terms of Rule III above. The rules for the grant of honoraria and acceptance of fees by Government officers will be found in Articles 72—74 of the Civil Service Regulations.

VI.—Audit officers may also assume that any general sanctions issued before 1889 had duly received the Secretary of State's sanction when that was necessary, although, under the procedure in force up to that year, the orders were communicated to audit officers on the authority of the Government of India only.

VII.—The following rules are special for the Public Works Department :—

(1) No outlay shall be charged to Loan Funds without the sanction of the Government of India or the Secretary of State as the case may be. In the case of Irrigation projects, the Government of India can sanction a work of which the estimated cost does not exceed Rs. 10 lakhs, excluding Establishment and Tools and Plant charges, or Rs. 12½ lakhs inclusive of those charges. Beyond that limit the sanction of the Secretary of State is necessary, *vide* para. 1889 (c).

(2) In the case of construction of works charged to Revenue the sanction of the Secretary of State is required to any work of which the estimate of cost exceeds—

(a) Rs. 10,00,000 when provision for Establishment and Tools and Plant is not included, and

(b) Rs. 12,50,000 when it is included.

(3) When the estimate for the construction of a work either from Loan Funds or Revenue has been sanctioned

Examiners of Accounts.

by the Secretary of State, the Government of India can sanction outlay in excess of the original sanctioned estimate up to an amount of 10 *per cent.* in excess of the estimate, or Rs. 12,50,000 including Establishment and Tools and Plant, whichever is less; but any excess over a revised estimate sanctioned by the Secretary of State can be sanctioned only by the latter authority.

- (4) For the purpose of determining whether the sanction of the Secretary of State is necessary under clauses (2) and (3) of this rule, a group of works which form one project shall be considered as one work, and the necessity for obtaining sanction to a project is not avoided by reason of the fact that the cost of each particular work in the project is within the powers of sanction of the Government of India.

[The foregoing clause does not apply in the case of Irrigation projects, the construction estimates of which have been closed and further capital outlay on which is being incurred under the rules for open capital expenditure (*vide* paras. 1919 and 1969). The Secretary of State's sanction is not required in cases where the aggregate sanctions accorded under the open capital rules exceed 12½ lakhs, but only when the estimated cost of any one work exceeds the limit laid down in Rule VII (2).]

VIII.—Any objection raised under these rules to any order issued by the Government of India will be reported to the Secretary of State for information if the objection is overruled by the Government of India, and for the required sanction if the objection is not overruled.

III, 382.

362. The Examiner may call for such supplementary or additional accounts, from any disbursing or executive officer as he may consider necessary for the elucidation of his accounts, but no periodical account or return can be established in addition to those laid down in the code, nor can the Examiner, of his own motion, make any general call for information except under authority of the Local Government or of the Accountant General.

III, 383.

363. The accounts of the department, after passing through the Examiner's books, will be eventually submitted to the Accountant General for incorporation with the general accounts of the Empire.

Examiners of Accounts.

364. In addition to the prescribed returns and accounts, Examiners will furnish the Local Government or the Accountant General, with such others as may be called for, but they are not required to submit accounts to any other officer or department. Any reasonable statistical or other information required by the Chief Engineer which can be obtained from the records of the accounts office is to be promptly supplied. III, 384.

365. It is the duty of the Examiner to keep the Chief Engineer advised of the progress of the cash expenditure in the province, and to supply that officer with such information as may enable him to regulate the application of the funds in strict accordance with budget rules. III, 385.

366. If the accounts of any Executive Engineer fall into arrears or confusion, the Examiner is responsible for promptly taking measures towards the adoption of the necessary remedies. Thus, if any investigation is advisable, he should either at once proceed to the division himself, or depute an officer or a competent Accountant to make it; and if assistance is requisite, additional aid should be sent until the arrears are brought up and the accounts put into order. He will make a special report of any such case, and suggest any measure that may be necessary which lies beyond his own powers, to the Local Government. III, 386.

367. The Examiner should be furnished, through the Accountant General, with copies of all circulars issued by the Government of India to Local Governments, but Local Governments and Administrations will supply Examiners direct with copies of other Government of India resolutions and orders affecting the work of the audit office. III, 387.

368. The Examiner should submit to the Accountant General copies of all circulars and general letters issued by him at the end of the month in which issued. III, 388.

Divisional Accountants.

Divisional Accountants.

- III, 389. 369. A properly trained Accountant will be posted to each divisional office. To be qualified for such a post, the Accountant must have passed the necessary examinations in divisional accounts both written and *vivá voce* and should, as a general rule, have had at least two years' actual experience in accounts work in an Executive Engineer's office or under a Sub-divisional officer. The Accountant should be treated as the head of the Executive Engineer's office establishment.
- III, 390. 370. The duties of divisional Accountants are to check the arithmetical accuracy of all accounts and returns received from subordinates, and all bills and other claims presented by contractors and others, and to compile the divisional accounts and other returns with accuracy in accordance with the several forms prescribed and generally to assist the Executive Engineer in all matters relating to the expenditure of cash and stores in the division.
- III, 391. 371. Accountants are responsible for the correct compilation of the divisional accounts, according to prescribed rules, from the data furnished by Sub-divisional officers and others, for the accuracy of all calculations therein, and for bringing to the Executive Engineer's notice any irregularities that may come to light in examining the accounts.
- III, 392. 372. The relative position of a divisional Accountant to the Executive Engineer in respect to accounts is analogous to that of a Sub-divisional officer to an Executive Engineer in respect to works, and the responsibilities of the latter for the work of the divisional Accountant are similar to those which attach to him in respect to the execution of works under charge of other subordinates.

Chapter IV.—General Rules—Personal Matters.

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Rules affecting the pecuniary and other similar relations of members of the department.

373. All officers of the Public Works Department will be liable to serve in any part of India unless it is otherwise expressly stated in their agreements. IV, 393.

374. No person employed in the department shall have a personal pecuniary interest, directly or indirectly, in the construction of any public work, or in the manufacture, supply or sale of building materials. All Government servants should also abstain from any investments, which interest them privately, in affairs or undertakings with which their public duty is connected, and persons, acting as Government Directors of Companies, must have no personal interest in the Company so long as they act as such.—see also Appendix 4. IV, 394.

375. Every member of the department, whether Civil or Military, must consider that his salary or pay, for the time being, or as defined in any agreement, is his sole legal remuneration; and that the receipt of commission, or any consideration, directly or indirectly, on account of any business or transaction in which he shall be concerned on behalf of Government, is prohibited. Every officer of Government is bound to report to his departmental superior any infringement IV, 395.

Rules affecting the pecuniary and other similar relations of members of the department.

of this rule which may come to his knowledge—see also paras. 126 and 136.

NOTE I.—An exception is, however, allowed in cases of arbitration as follows :—

- (1) An officer shall not act as Arbitrator in any case without the sanction of his immediate superior or unless he be directed so to act by a court having authority to appoint an Arbitrator.
- (2) No public officer shall act as an Arbitrator in any case which is likely to come before him in any shape in virtue of any judicial or executive office which he may be holding.
- (3) If an officer act as Arbitrator at the private request of disputants, he shall accept no fees except as provided in Article 74, Civil Service Regulations.
- (4) If he act by appointment of a court of law, he may accept such fees as the court may fix.

II.—There is also no objection to an officer of the department competing for any prize offered by a Municipality for preparing for it any designs or estimates, and to his receiving the award if he competes successfully.

III.—An officer of the department, called upon by a court to act as a Commission to give reliable information on certain technical points of Engineering, may be permitted to retain such fees as are fixed by the court, subject to the condition of clause 2 of note I above.

IV, 396. 376. The rules of the Governor General in Council regulating the conduct of public servants in respect of borrowing money, receipt of complimentary addresses and other matters are contained in Appendix 4.

IV, 397. 377. The receipt, or acceptance, of an offer, or the attempt to obtain any consideration beyond the legal remuneration of any person in the department, is punishable under Section 161 of the Indian Penal Code quoted below :—

“Whoever, being or expecting to be a public servant, accepts or obtains, or agrees to accept or attempts to obtain from any

Rules affecting the pecuniary and other similar relations of members of the department.—Employment of Government servants outside their own department.

person, for himself or for any other person any gratification whatever, other than legal remuneration, as a motive or reward for doing, or forbearing to do, any official act, or for showing or forbearing to show, in the exercise of his official functions, favour or disfavour to any person, or for rendering or attempting to render any service or disservice to any person with the Legislative or Executive Government of India, or with the Government of any presidency, or with any Lieutenant-Governor, or with any public servant as such, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both."

NOTE 1.—The word "gratification" is not restricted to pecuniary gratifications or to gratifications estimable in money.

2.—The words "legal remuneration" are not restricted to remuneration which a public servant can lawfully demand, but include all remuneration which he is permitted, by the Government which he serves, to accept.

Employment of Government servants outside their own department.

378. Persons employed in one department are not eligible for employment in another, except with the previous consent of the head of the department in which they are employed; and no person dismissed from a department for misconduct, which is at the time declared by competent authority to be such as to incapacitate the person for re-employment, may be so employed in that department, or in any other, without the sanction of the Government or of the authority which dismissed him—see also para. 51. IV, 398.

379. The following rules are laid down regarding the employment of Government officers in establishments other than that to which they belong, or in any other employment, while on leave or otherwise:— IV, 399.

I.—No head of an office should employ, either temporarily or permanently, an officer belonging to another establishment, without the previous consent of the officer on whose establishment he is at the time borne. In cases in which, for reasons which may appear satisfactory to the new employer, such consent cannot be obtained before the officer

CHAP. IV.] GENERAL RULES—PERSONAL MATTERS.

Employment of Government servants outside their own department.

joins his new appointment, his employment should be made conditional on consent being obtained in due course.

II.—It shall be incumbent upon an officer employed under Government, whether on leave or not, before *accepting* other employment under Government, either to resign his previous appointment or to obtain the consent of his departmental superior to his accepting such employment. If such consent is not obtained either previously, or when this is not possible, in due course, the officer renders himself liable to be discharged from his previous appointment and thus to lose the benefit of his previous service for pension.

There is nothing in the above rules to prevent an officer on one establishment *seeking* employment on another. But an officer is not placed under any disability by resigning one appointment to take up another [Civil Service Regulations, Article 418 (b)], and it must be held to be a breach of discipline if an officer actually transfers his services to a new employer, without first obtaining the consent of his old employer, or definitely resigning his old employment.

V, 400.

380. When a gazetted officer desires to take up service other than under Government, the special orders of the Government of India are in all cases necessary, and without the special orders of the Government of India and save in exceptional circumstances, no gazetted officer of Government, who is in receipt of furlough or leave allowance, may take service of a private or casual nature under any other employer in India, and no such officer, whose services have been lent to any other employer in India, can take leave or obtain leave allowances from the Government of India, unless he actually quits his employment for the period of such leave. In the case of a non-gazetted officer the previous consent of his departmental superior is sufficient authority for the taking of leave with the object of obtaining such employment, provided it is not under a Native State, and for the acceptance of such employment during leave. In the event, however, of an officer who, during leave,

Rules regarding Security Deposits.

takes up an appointment which is such as should, for public reasons and not merely in his own interests, be filled by a servant of Government, he must be transferred thereto in the regular way in accordance with the Foreign Service rules laid down in the Civil Service Regulations. But in no case may any officer, gazetted or non-gazetted while on leave (whether with or without allowances) take service in a Native State, except with the consent of the authority whose sanction is required to the transfer of his services to Foreign Service under Article 753 of the Civil Service Regulations or otherwise than under the conditions imposed by that article.

381. When a person in private service seeks employment under Government, without producing the written permission of his employer, the officer with whom the appointment rests should always communicate with the latter before appointing the applicant. The appointment of persons brought out from Europe by private firms and societies should be avoided as far as is consistent with the interests of public service; but when such an appointment is contemplated the employer should be consulted before an offer is made. IV, 401.

Rules regarding Security Deposits.

382. Cashiers, Pay Masters, Pay Clerks, Sub-Store-keepers and Store-keepers, whether appointed permanently or temporarily, must furnish security under the general rules contained in the following paragraphs, the amount being regulated according to circumstances and to local custom in each case under the sanction of the Chief Engineer. Lower Subordinates entrusted with the custody of cash or stores may be required to furnish security at the option of the Local Government, which shall determine whether the amount shall be paid in a lump sum or by deductions from salary. IV, 402.

383. Without the special sanction of the Local Government security must be either a deposit of cash, Government Promissory Notes, Municipal Debentures or Port Trust Bonds of Calcutta, Madras, Bombay, IV, 403.

Rules regarding Security Deposits.

Rangoon and Karachi. Government Promissory Notes, Municipal Debentures or Port Trust Bonds deposited as security must be dealt with as laid down in paras. 1344—1346.

IV, 404. 384. Officers with whom Government Promissory Notes, Debentures or Bonds are deposited as security should exercise the greatest care in satisfying themselves, before accepting the notes, etc., as security, that they have been formally endorsed to the intending depositor by the previous possessor; that so far as can be ascertained, the sole right to their possession is vested in the person depositing them and that they have been enfaced for payment of interest at the treasuries in which they are to be deposited. It would also be desirable, where there is any doubt about the regularity of endorsements to require the depositor to obtain a renewal of it in his name. The officer receiving the deposit should also see that the contract or other document executed by the depositor conveys authority to Government to appropriate or cancel the notes, etc., if the contract is not fulfilled.

IV, 405. 385. When cash, notes, debentures or bonds are deposited as security or when security is paid by instalments, a personal security bond should be drawn up in one of the following forms:—

P. W. D. Form B (for permanent employés).	} To be used when the risk involved exceeds Rs. 500.
„ „ D (for temporary employés).	
„ „ E (when security is paid by instalments).	

When the risk involved does not exceed Rs. 500, and when personal securities are dispensed with, Forms B—I, D—I or E—I should be used (see also paras. 770 and 775).

IV, 406. 386. The security bond or agreement of deposit must be executed and made over to the Chief Engineer to be deposited with the Examiner before appointment to the department, or before entrusting the person

Rules regarding Security Deposits—Rules regarding procedure in regard to law suits, etc.

employed with the custody of stores or cash. The bond should be retained permanently, or until it is certain that there is no necessity for keeping it longer.

387. If cash be deposited as security, the Executive Engineer or other officer concerned should, with the consent of the person pledging the security, open an account in the Postal Savings Bank in his own name on behalf of the depositors, *e.g.*, "Executive Engineer, A—Division, on account of security of A. B." The deposit will be remitted by the officer to whom the security is pledged, and must be accompanied by a letter (in a form prescribed by the Postal Department) addressed to the Post Master and signed by the person pledging the security. The Pass Book will be issued to the officer making the remittance and not to the actual depositor. Repayment of the deposit must not be sanctioned before the expiry of six months after the vacation of his office by the depositor. IV, 407.

Rules regarding procedure in regard to law suits, etc.

388. When any officer or subordinate in the department is personally sued in a Court of Requests, or any Civil Court, by parties claiming from him wages or money arising out of transactions in which he is concerned only in his official capacity, and *bonâ fide* on behalf of Government, it will be necessary that he defend the suit by pleading that Government should be made the defendant as the party really interested. But when the suit is for damages in respect of an alleged wrongful act of a Government officer, the party aggrieved may, as a general rule, bring the suit against such officer, and it would be no defence for the officer sued to contend that Government ought to be the defendant. The plaintiff may legally contend that he has a right to look to the party by whose act he has been aggrieved, whether he could or could not have sued that party's principal. The distinction is between IV, 408.

Leave.

suits on contracts and suits for wrongs. In cases of the latter kind, it will remain with the Government to determine whether it would be just and proper that the defence should be carried on at the expense of Government. In either case, failing to defend the suit, or to reply to the plaint in person or by Counsel as the case may require, the officer or subordinate will become personally responsible.

Leave.

IV, 409.
V, 689.

389. Leave admissible under the rules may be granted as follows (see Army Regulations, India, Volume XII, in respect to grant of leave to Military Officers of the Military Works Services) :—

By Local Governments.

- (a) Leave of all kinds to civil officers, excepting to superior officers of the Accounts branch.
- (b) Leave in India (not including subsidiary leave) to Military officers, both superior and subordinate—but see Note II below.
- (c) Furlough in India to Military officers subject to Military rules and on certificates by the Military Department of the presidency concerned.
- (d) Leave to Native Non-Commissioned Officers and soldiers under the spirit of the uncovenanted service leave rules.

By other authority.

Leave of all kinds to any officer by the authority whose duty it would be to fill up his appointment if vacant.

NOTE I.—A Local Government may with or without restrictions, delegate its power of granting leave to any officer who, in its opinion can judge of the expediency of granting the leave and who can, without reference to higher authority, make the necessary arrangements for carrying on the absentee's duties during the leave. The grant of leave should, in the case of gazetted officers, be reported to the head of the Department. A Local Government may at any time withdraw powers so delegated.

II.—Leave in India (privilege leave excepted) to Departmental officers with honorary rank and Warrant officers of the Indian Unattached List of all grades can be granted only by

Leave.

the Government of India in the Army Department, on applications submitted by Local Governments.

III.—Leave should be granted only on the certificate of the Examiner in all cases in which such certificate is necessary—see para. 393.

IV.—To enable an Examiner to make the necessary entry in the final last-pay certificates (P. W. D. Forms Nos. 114 E and 114 L) the Local Government or other authority granting leave to an officer to Europe on account of ill-health, whether the leave be technically leave on medical certificate or not, should in each case inform the Examiner of the reason for the grant of the leave.

390. All leave, except privilege leave not taken in conjunction with any other kind of leave, granted to officers of the Engineer and Superior Accounts establishments, must be gazetted. IV, 410.

391. The dates of making over and receiving charge of an office, or of departure on, or return from, leave of any kind, will not be notified in the *Gazette of India*, but the authorities granting the leave will cause the necessary communication to be made to the Audit Officer, and to the officials concerned by office memoranda or certificates. The dates of vacation of office, and of departure on leave, and of return to duty, in the case of all Chief and Superintending Engineers and of Executive and Assistant Engineers of the Local Administration lists, and also of Superior Accounts officers, must be promptly reported to the Government of India direct by the Examiners concerned, to allow of promotions being made and reversions ordered without delay. All such communications should specify whether the event occurred in the forenoon or afternoon of the date concerned. IV, 411.

392. All applications for leave must be made to or through the departmental superiors of the applicant; in the case of subordinates for whom service books are maintained, they should be accompanied by a certificate from the officer who keeps the applicant's service book, that the leave is admissible under the rules in force. But this certificate is not necessary when a Military subordinate applies for leave under the rules of the Army Department. IV, 412.

Leave.

IV, 413.

393. All applications for leave from officers for whom records of service are maintained will be forwarded by the applicant through the usual channel to the Examiner, who will draw up a statement of previous leave granted to the applicant. If the leave can be granted under the rules, that officer will certify the fact in the following form :—

With reference to the above application, privilege leave for _____ months combined with [*here enter the nature of the leave*] for _____ months may be granted to _____ under Articles _____, _____, of the Civil Service Regulations.

(Signed) A. B.,

Examiner of P. W. Accounts.

IV, 414.

394. The Examiner will forward the application and certificate to the officer vested with power to grant the leave, or to the Local Government by whom it will be submitted, where necessary, to higher authority.

New.

395. Temporary Engineers appointed by the Secretary of State on short covenants may, subject to their return to duty on the expiry of the leave, be granted leave under the following rules :—

- (1) On full pay to the extent of one month for every eleven months' service subject to a maximum of three months at a time.
- (2) On half-pay on medical certificate up to a limit of six months.
- (3) Any privilege leave due may be combined with leave on medical certificate for a total period of six months.
- (4) Language and subsidiary leave are not admissible to such officers.

New.

396. Leave, otherwise than what is admissible under the regulations to temporary servants generally,

Last-pay certificates.

may be granted by the Government of India to Temporary Engineers appointed in India, on such terms and with such allowances as may be thought fit, but the leave and leave allowances so granted must not exceed those admissible under the Civil Service Regulations to Engineer officers of the Provincial Service. It must, however, be clearly understood that any indulgence thus granted is a matter of grace and cannot be claimed as a right.

Last-pay certificates.

397. The following rules are prescribed for the issue of last-pay certificates to officers when proceeding on leave out of India other than on privilege leave only, and when entitled to allowances during the leave :— IV, 416.

NOTE.—In the case of Royal Engineer officers proceeding to Chatham for instruction under the rules in Appendix 5 the same procedure in granting last-pay certificates should be followed.

(1) In all cases the Examiner who audits the pay of the officer, when he certifies on the officer's application that the leave is admissible, or as soon as the officer's leave is gazetted or otherwise notified to him, whichever may happen first, will send to the officer a letter in Form No. 114 A with enclosures in Forms Nos. 114 B and 114 C. The officer is required to return Form No. 114 B to the Examiner with the information filled in. In the case of an officer proceeding on combined leave Forms Nos. 114 A', and 114 B', will be used. Subsequent action will depend upon whether the officer does or does not intend to pass through the Examiner's station.

(2) If the officer intends to pass through the Examiner's station, he must call at the Examiner's office, and on his producing a preliminary last-pay certificate, Form No. 114 D, the Examiner will arrange for his being paid

Last-pay certificates.

up to the proposed date of departure, and will give him a final last-pay certificate in Form No. 114 E, and also a copy of Form No. 114 H. Before giving him his preliminary last-pay certificate the Executive Engineer of the division to which he is attached may, if desired, pay him salary and allowances up to date of making over charge, including any audited travelling allowance. All other claims must be settled by the Examiner.

- (3) If the officer does not intend to pass through the Examiner's station, as soon as the Examiner receives back Form No. 114 B with the information filled in, he will send to the Executive Engineer a statement under cover of a letter in Form No. 114 J showing in detail the salary and allowances, including audited travelling allowance, payable to the officer up to and including the day before sailing, prepared on the assumption that he will make over charge and sail on the dates stated in Form No. 114 B, and distinguishing between dues accruing up to and dues accruing after making over charge; also a last-pay certificate in Form No. 114 L prepared on the same assumption. In the case of a Non-Commissioned Officer the Examiner will send his furlough certificate (in duplicate) as well—see para. 564.
- (4) The Executive Engineer will then pay to the officer, after he has made over charge, all dues shown in the Examiner's statement, correcting the amounts, if necessary, with reference to any actual change in the date of making over charge or any anticipated change in the date of sailing, or both, taking care that if the change involves any extension of the number of days' subsidiary leave

Last-pay certificates.

(*i.e.*, between making over charge and sailing) beyond the maximum shown as admissible in the Examiner's statement, then subsidiary leave allowances must be calculated and paid at furlough pay rates, though they may have been entered by the Examiner as payable at full-pay rates.

- (5) If there has been no alteration in either of the dates referred to in rule (4), the Executive Engineer, after paying the officer, will hand him the final last-pay certificate received from the Examiner, and will return the Examiner's statement by post on the same day: But if either of the dates in question has been changed, instead of giving the final last-pay certificate to the officer, he will return it to the Examiner with the corrected Examiner's statement, and at the same time he will telegraph to the Examiner—(1) the actual date of making over charge, whether forenoon or afternoon, (2) the date of sailing, as then intended, and (3) the total amount paid to the officer.

NOTE.—In the case of a Departmental officer with honorary rank, a Warrant or a Non-Commissioned Officer the final last-pay certificate will not be returned to the Examiner, but will be handed over to the officer concerned. The Examiner will, on the data furnished by the Executive Engineer, prepare a revised final last-pay certificate and submit it to the Military Secretary, India Office, in the manner laid down in clause (9) of this paragraph.

- (6) If there has been any change of dates, the Examiner, on receipt of the Executive Engineer's telegram, will prepare a revised final last-pay certificate, and will send it, as requested or as time permits, either to the Examiner at the port of embarkation, or to the officer at his station or at any address given by him, with instructions to forward it to the Examiner at the port of embarkation

Last-pay certificates.

if it cannot be delivered to the officer himself. If even then the revised final last-pay certificate misses the officer, he should leave his English address with the Examiner at the port of embarkation, who will forward the certificate by the first mail after receipt.

- (7) The officer proceeding on leave, on arriving at the first port at which the vessel touches after leaving the port of embarkation, is required to report to the Examiner in Form No. 114 H, supplied to him for that purpose, the actual date on which he left India.
- (8) When the Examiner delivers or receives from the Executive Engineer a report (Form No. 114 K) that he has delivered the last-pay certificate to the officer, he will forward a duplicate of that certificate direct to the Secretary in the Financial Department, India Office, in the case of a Civilian Officer, and to the Secretary in the Military Department, India Office, in the case of a Military Officer. If delayed beyond fifteen days, or the second mail after the officer's departure, it should be accompanied by an explanation as to the cause of the delay, unless a temporary last-pay certificate has been issued under para. 404.
- (9) In cases where the date of sailing as assumed in the last-pay certificate actually delivered or sent to the officer is not adhered to, an amended final last-pay certificate will be sent by the Examiner to the Financial or Military Secretary, India Office, as the case may be and not to the officer himself, but the adjustment of any over or under payment of dues accruing in India owing to alterations of the rates of subsidiary leave allowance, or to any other causes, will be

Last-pay certificates.

made on the officer's return from leave or if necessary sooner.

398. If an officer proceeding on long leave to Europe IV, 417. does not intend to draw allowances from the Home treasury during his absence, he must nevertheless take with him a certificate to leave in P. W. D. Form No. 114 L from the Examiner who audits his pay. If the officer visits England this certificate is to be presented at the India Office.

If the officer afterwards desires to draw his leave allowances at the Home treasury of the Government of India, or at some Colonial treasury, he must obtain a last-pay certificate in P. W. D. Form No. 114 E from the Examiner who audited his pay when he proceeded on leave. When an officer proceeding on privilege leave combines his leave with leave of another kind he may draw his privilege leave allowances either at the Home treasury or in India as hitherto. In the former case his privilege leave allowances will be converted at the rate of exchange fixed for the time being for the adjustment of financial transactions between the Imperial and Indian Governments, at present Rs. 15 = £1. Exchange compensation allowance will be added in the case of officer entitled to receive it while in India. The last-pay certificate of officers who elect to draw their privilege leave pay at the Home treasury, should show therefore whether they are entitled to the allowance. In all cases when the rate of privilege leave allowances shown in an officer's original last-pay certificate requires correction, an amended certificate should be sent to the India Office irrespective of the length of his combined leave, unless he is known to have started on his return to India. If the amended certificate arrives too late for action to be taken by the India Office, it will be returned the issuing officer in India.

399. An officer proceeding to Europe should forward IV, 418. his last-pay certificate to the India Office in London

Last-pay certificates.

either direct or through his Agents or Bankers. When he returns to India he should bring a last-pay certificate from the India Office.

IV, 419.

400. In the case of Military commissioned officers in Civil employ proceeding on furlough under the Military Furlough Regulations of 1868 or 1875, the Controllers of Military Accounts will furnish the Examiners concerned with the certificate of the furlough taken and due to them to enable the Examiners to fill in columns IV and XIV of the last-pay certificate in P. W. D. Form No. 114 E, and columns II and IX of the certificate of leave in P. W. D. Form No. 114 L. The certificate is not required from Departmental officers with honorary rank, Warrant or Non-Commissioned Officers, in all of whose cases the columns referred to may be left blank.

The final last-pay certificates of officers subject to the leave rules applicable to regimental officers of the British Army serving in India and holding civil appointments, will be prepared by the Examiners concerned and to enable them to complete the certificates the Controllers of Military Accounts will, on application, furnish them with a certificate showing the rate of pay admissible during leave, and how the leave may be extended or commuted.

NOTE.—The Military records of service of such officers will not be maintained.

IV, 421.

401. In the case of an officer sent to England as a lunatic, and granted leave, his leave and last-pay certificate, in original, as well as the duplicate, should be at once submitted to the Government of India (or Madras or Bombay) for transmission to the India Office.

IV, 422.

402. The Examiner who issues the final last-pay certificate of an officer is entirely responsible for the accuracy of that document. Great care and caution should therefore be exercised in the preparation of these certificates.

Last-pay certificates.

403. Duplicate certificates should be so marked on *IV, 423.* the face; and whenever a corrected last-pay certificate, whether original or duplicate, is furnished for any officer of the department, it should invariably be marked prominently with the words "Amended certificate." The amended certificate should not be forwarded to the officer, but to the Financial or Military Secretary at the India Office, as the case may be; a duplicate with appropriate explanations being at the same time sent to the Government of India, Madras or Bombay for transmission to the India Office.

404. The following rules regulate the granting of *IV, 424.* temporary last-pay certificates :

- (1) A temporary last-pay certificate in Form No. 114 F, may be issued to any member of the Public Works Department, Civil or Military, proceeding on leave to Europe, by the Examiner who audits his pay. A temporary last-pay certificate should be issued only in cases in which the final last-pay certificate cannot be granted without delay, owing, for instance, to delay in the publication of the order granting the leave, or in obtaining an interpretation of a rule, or some other information necessary to the preparation of the final last-pay certificate.
- (2) The issue of a temporary last-pay certificate should be the exception, not the rule, and a report of each issue of such a certificate should be made to the Accountant General, Public Works Department, accompanied by an explanation of the cause of its issue.
- (3) In issuing a temporary last-pay certificate, the same procedure should, as far as possible, be followed as in the case of a final last-pay certificate.

405. An officer proceeding to a Colony should submit *IV, 425.* his last-pay certificate—

- | | | |
|---|---|--|
| <p>(a) If he embarks at any port
not in the Madras or
Bombay Presidency or
Burma.</p> | } | <p>To the Comptroller
of India Treasuries,
Calcutta.</p> |
|---|---|--|

Last-pay certificates.

- | | | |
|--|---|---|
| (b) If he embarks at any port
in the Madras or Bombay
Presidency or Burma. | } | To the Account-
ant General at
Madras, Bombay
or Burma, as the
case may be. |
|--|---|---|

The Comptroller of India Treasuries or the Accountant General at Madras, Bombay or Rangoon, as the case may be, will retain the last-pay certificate, and in lieu thereof issue a warrant upon the colonial authority concerned. The rules on this subject are laid down in the Civil Service Regulations, Articles 888 to 891.

IV, 426.

406. Privilege leave allowances are not payable out of India except when an officer wishes to combine this leave with leave of another kind; but in case an officer leaving India should afterwards want his privilege leave to be combined with other leave, he should take with him a certificate in Form No. 114 G. This certificate should be furnished by the Examiner, but to those officers only who may apply for it, and the Examiner need make no enquiries as to the place in which an officer intends to spend his privilege leave. A military officer subject to Military rules must furnish the Examiner with the Military Department certificate referred to in para. 400 to enable the Examiner to prepare his privilege leave certificate should he require one.

IV, 427.

407. The rules in paras. 397 to 406 regarding the issue of final last-pay certificates to officers are also applicable to subordinates who take leave out of India; but in their case the communication from and to the Examiner should be made through their official superior. In the case of Non-Commissioned Officers the procedure laid down in para. 564 should be followed.

IV, 428.

408. The following special rules, regarding documents to accompany last-pay certificates, refer to Draftsmen, Foremen, Mechanics, and other men of the same class,

Last-pay certificates.

who have been brought out under covenant with the Secretary of State:—

- (i) A report of any changes in terms of the covenant which have been made with the consent of the men, should accompany their last-pay certificates, when the men leave India on the expiration or termination of their covenants from any cause.
- (ii) When men who have re-engaged for service in India under fresh agreements, on expiry of their original covenants with the Secretary of State, are granted leave out of India, the following particulars should invariably accompany the last-pay certificates granted to them:—
 - (a) Reference to the old covenant executed with the Secretary of State giving its date and the date on which it lapsed.
 - (b) Terms of re-engagement (in abstract).
 - (c) Date of fresh agreement.
 - (d) Rate of pay and any special conditions under the new agreement.

If desirable in any particular case, a copy of the new agreement should also be attached.

409. No claim which has been outstanding for more than six months against an officer quitting India on leave of absence or retirement should be noted in his last-pay certificate for recovery by the Secretary of State for India. If any such claims are discovered, they should be reported, with full particulars and explanation of the delay in their assertion, for the orders of the Government. They should also be entered in the officer's last-pay certificate, though not "noted for recovery."

Last-pay certificates—Departure on and return from leave.

IV, 430. 410. No entries should be made in last-pay certificates granted to an officer proceeding on leave out of India, or retiring from the service, in regard to leave allowance to date of embarkation and arrears of Indian pay and allowances due to the officer, such claims not being payable at the Home Treasury.

IV, 431. 411. In all cases when a last-pay certificate is issued in India to any member of the department, on whose account family money has been payable in England, the date to which recovery has been made in India shall be invariably noted on that certificate.

Departure on and return from leave.

IV, 432. 412. All members of the department proceeding on leave beyond the sea should, before quitting India, report to the Local Government of the province in which they are employed, the date of embarkation, and also on return from leave the date of debarkation. Officers of the Accounts Branch going on furlough out of India should leave with the Accountant General an address at which they can be communicated with while on furlough, so that they may be informed, whenever possible, of the port in India at which they should debark.

IV, 433. 413. All officers of the Engineer, Accounts, and the Upper Subordinate establishments should report their intention to return from furlough, at least a month before sailing, to the Local Government to which they are attached, or to the Accountant General if belonging to the establishments under him, and if under the Government of India, to the Secretary, Public Works Department, stating at the same time the probable date of their arrival and the port at which they intend to disembark.

IV, 434. 414. On arriving at the port of debarkation, they should report themselves personally to the Secretary in the department of Bengal, Madras, Bombay or Burma,

Departure on and return from leave—Suspension—Resignation—Dismissal.

as the case may be, and ask for orders. Officers returning *via* Karachi should apply at the office of the Executive Engineer, Karachi Canals, for orders.

415. Officers who have so reported their probable arrival may, unless they receive orders to the contrary at the port of debarkation, proceed to the head-quarters of the Local Government to which they were attached before taking furlough. IV, 435.

416. The Local Government under which the officer is serving should, if it is desired to stop his proceeding to head-quarters, send orders to the Local Secretary of the department at the port where the officer is expected to arrive. IV, 436.

417. Officers employed under the Government of India will await orders at the port of debarkation. These orders will be sent to the Local Secretary of the department at the port where the officer is expected to arrive. IV, 437.

Suspension—Resignation—Dismissal.

418. Serious cases of misconduct or neglect of duty, on the part of civil officers of the Engineer establishment and the superior establishment of the Accounts Branch, which would render them liable to removal from the department, must be reported to the Government of India, which alone has the power of enforcing such a measure. Less important cases may be disposed of as may be suitable by the Executive or Superintending Engineer, the Local Government or Accountant General, as the case may be. Cases of misconduct on the part of Military Commissioned Officers, involving only Departmental offences may be disposed of by the Local Government after such enquiry as may seem to the Local Government to be most suitable. IV, 438, V, 571.

419. Serious cases of misconduct, or neglect of duty on the part of Civil Upper Subordinates of the permanent establishment above the grade of Overseer IV, 439.

must be reported to the Local Government. Less important cases may be disposed of by the Executive, Superintending or Chief Engineer, as circumstances require. Any Upper Subordinate may be punished by transfer within the division or circle, at the discretion of the Executive Engineer or Superintending Engineer, respectively.

IV, 440.

420. Lower Subordinates not in the Army may be dismissed by officers who are authorised to make appointments in that establishment. But when a Sub-Overseer or Sub-Surveyor, who has passed out of the Thomason College, Rurki, is dismissed, the fact should at once be communicated to the Principal of the College. The report should include the cause of dismissal.

IV, 441.

421. For minor offences, Executive Engineers may fine artificers, workmen, office clerks on the temporary establishment and menial servants, the offender having the opinion of being dismissed in preference to submitting to the fine; the arrears of authorised pay due to a discharged servant should be paid before dismissal.

IV, 441A.

422. For offences in general, the punishment of permanent members of the clerical and ministerial establishments, who are employed exclusively on clerical work may take one or other of the following forms, as the nature of the offence may be considered to warrant, *viz.*, official reprimand, extra hours of work, postponement of increment of pay, stoppage of promotion, reduction of existing pay, entry of the necessary reference to recorded censures in the Service Book, suspension, and, in the last resort, dismissal from the service of Government. The reduction of pay of a member of the clerical or ministerial establishment for such a period as a month only, would be considered a contravention of this rule.

IV, 442.

423. Any person whose conduct is undergoing investigation on a serious charge, should be placed under suspension until his case has been decided by competent

Suspension—Resignation—Dismissal.

authority, *i.e.*, the authority competent to dismiss him. In the case of Upper Subordinates and Accountants, the authority competent to release from suspension will be the Local Government—see also paras. 465 *et seq.*

424. Except with the sanction of the Government of India, no person shall be allowed to resign his situation, or be transferred from the province or branch in which he is serving while his conduct is under investigation. In forwarding to superior authority any application to resign departmental employment or for transfer, it should be stated whether anything has occurred to affect the character of the applicant.

IV, 443.

425. Where no special rule is laid down, the authority by which a person was appointed, and no inferior authority, is competent to dismiss him, to remove him from the department, or to accept his resignation.

IV, 444.

426. In every case in which it is possible to do so, the specific grounds upon which it is proposed to dismiss any person should be reduced to writing and furnished to him, and the answer, or defence or explanation of the person taken, and the final decision recorded in writing.

IV, 445.

427. In no case should a person be dismissed on the plea of inefficiency, simply because he is not so able as his superior officer thinks he ought to be. This order does not refer to the removal of subordinates who are inefficient, in the sense that frequent specific failures in work have occurred.

IV, 446.

428. When any officer or Upper Subordinate of the permanent establishment is reported to be incompetent or disqualified from any cause for his public duties, the Chief or Superintending Engineer must take measures to satisfy himself of the facts of the case, and, if necessary, will report to the Local Government, giving a specific statement of the facts on which his opinion is founded.

IV, 447.

IV, 448. 429. Opportunity must be afforded to the person affected to offer an explanation, and this, or a statement to the effect that having been called upon for an explanation he has failed to give one, must be reported to the Local Government, which will deal with the case in such manner as it may deem suitable.

IV, 449. 430. When removal from the department of the person so reported on appears to the Local Government necessary, and it has not the power of enforcing it, the case must be submitted in a complete form to the Government of India.

IV, 450. 431. The promotion of persons of all classes may be stopped, or their reduction to a lower grade may be ordered, as a punishment for misconduct or neglect of duty, at the discretion of the Local Government, or the Government of India, according as these authorities make promotions.

IV, 451. 432. Personal Registers (P. W. D. Form No. 138) showing a continuous record of service, should be maintained by Executive Engineers for every Upper and Lower Subordinate (Civil and Military) on the permanent establishment; commendations as well as censures should be entered in the registers. The detailed instructions prescribed for the maintenance of the register are contained in the "Notes" on the Form.

In those Provinces in which a system of Annual Reports has been adopted and that system is preferred to the Personal Register, it is open to Local Governments to continue that practice, provided that a continuous and readily accessible record, on the lines indicated in the detailed instructions, is maintained and provision is at the same time made for entries in the record on occasions of transfers.

Local Governments, who adopt the above Form (No. 138), may modify its details to suit their own requirements and local circumstances.

Suspension—Resignation—Dismissal.

The above procedure may, at the discretion of Local Governments, be also adopted for temporary subordinates.

433. All officials are required to be careful, when giving certificates to their subordinates, to state the whole truth, in respect of character and cause of dismissal or resignation of appointment.

IV, 452.

434. The following general principles should be observed with regard to giving Government officers necessary information as to dismissals of public servants:—

IV, 453.

1. It should be remembered that a distinction exists between the removal or discharge, and the dismissal, of a public servant. Removal from office for such a cause as unfitness for the duties of the office need not usually entail any further consequences. It ought not to bar re-appointment to another office for the duties of which the person may be suited, and it should not be accompanied by any subsidiary orders which would operate as such a bar or otherwise prejudice the person in question. Removal should be the penalty in all cases where it is not thought necessary to bar future re-employment under Government.

2. In cases of dismissal, on the other hand, the effect of the order should be to preclude the dismissed officer from being re-employed. Ordinary cases of the dismissal of non-gazetted officers need not be notified in the Government *Gazette*. As a precaution against the inadvertent re-employment of men who may have been dismissed, it would be sufficient to rule that officers should ascertain whether an

Suspension—Resignation—Dismissal.

applicant for a post has been in Government service before, and should refer to his previous employer if the circumstances connected with his discharge are not clear. The applicant should be required to produce a copy of his character book or other record of service, and a person who succeeds in obtaining employment by the concealment of his antecedents would obviously merit dismissal on the true facts being discovered. The sanction of the Local Government or Administration should always be required to the re-employment of persons dismissed.

3. The dismissal of public servants should be notified in the *Gazette* only in the following cases, *viz.*, (1) when it is necessary to notify the public of the removal from service of an officer, whether because his appointment was previously gazetted or from any other cause, and (2) when it is specially desired to exclude from re-employment in the service of Government a public servant who has been dismissed for a heinous offence, such as fraud or falsification of accounts.

4. The reasons for the dismissal of a public officer should not be stated in the notification regarding his dismissal even in cases in which a conviction has been obtained in a Criminal Court. It will be sufficient to announce in the case of any person, whose dismissal will be notified in accordance with the principle laid down in clause 3, that the Government has dispensed with his services, except in those cases in which the cause of dismissal

Medical Attendance.

constitutes a disqualification under the terms of the law regulating the tenure of a particular appointment, and it is for this reason necessary to couple with the announcement of the dismissal a statement of the grounds upon which it has been ordered.

5. It is left to Local Governments to make such arrangements as they think necessary for securing that officers serving under them are informed what Government servants, other than those whose dismissals have been gazetted, have been dismissed.

Medical Attendance.

435. Officers or subordinates, whether Civil or Military, residing in any cantonment under proper authority, are entitled to gratuitous professional attendance from the Staff Surgeon for themselves, and in the case of Departmental Officers with honorary rank, Warrant and Non-Commissioned Officers and soldiers, for their families also. IV, 454.

436. When residing in the immediate vicinity of cantonments, though not within the actual boundary, they are, where there is no Civil Surgeon at the station, entitled to similar attendance from the Staff Surgeon. IV, 455.

437. Where there is a Civil Surgeon, they are entitled to attendance from him under like rules subject to the limitation laid down in para. 440. Civil medical officers of all grades undertake all the usual civil work of their respective charges without extra allowance (except for travelling under special circumstances), which includes attendance on the civil establishments in Government employ; and on all isolated or small parties of officers employed in, or travelling about, the district. IV, 456.

438. The Civil Surgeon of a district cannot claim extra remuneration for any duties appertaining to his IV, 457.

Medical Attendance—Medical Establishments.

charge, except those for which a special allowance may have been sanctioned. Attendance at a distance of 4 miles should not be required of a medical officer, except under extraordinary circumstances, and where journeys of this distance are frequent, provision should be made for the services of a medical subordinate or Assistant Surgeon. When an officer requiring medical aid lives at a distance of more than 2 miles from the official residence of the medical subordinate, and the latter has to hire a conveyance for the journey, the expense so incurred should be defrayed by the officer concerned.

V, 458.

439. In cases of severe sickness of any member of the Engineer, Upper Subordinate and Accounts establishments, and of the families of Departmental Officers with honorary rank, Warrant and Non-Commissioned Officers and soldiers, at a distance from the station, an Executive or Assistant Engineer is authorised, when the services of a medical subordinate are not available, to send to the nearest station for the Civil Surgeon or Assistant Surgeon. But the sick person shall as soon as possible be removed to the civil station, as the medical officer must not be kept long away from his post.

IV, 459.

440. All persons drawing Rs. 250 a month and upwards are entitled to the services of the Civil Surgeon and those drawing less than that amount to the services of the Assistant Surgeon or medical subordinate provided for the purpose; it being understood that the attendance of the Civil Surgeon should be given in all cases of emergency, or of great danger or difficulty when applied for by the subordinate medical attendant.

Medical Establishments.

IV, 460.

441. A Commissioned or Warrant Officer of the Indian Subordinate Medical Department employed in the department is entitled to the pay of his class and to free quarters or compensation under the rules laid down

Medical Establishments.

in Army Regulations, India, Volume XII. If employed in a distinct charge, he will also be entitled to a staff allowance of Rs. 30 *per mensem*, which will be forfeited during illness or leave exceeding thirty days.

442. Native Doctors (Hospital Assistants) will be allowed as part of the Public Works establishment, and furnished with medicines at the public expense wherever any large body of workmen is collected together. Sanction to their appointment must be obtained under the usual rules regarding increase to establishment, and application for the services of individuals to fill sanctioned appointments will be made through Superintending Engineers to the Principal Medical Officer of the Command.

IV, 461.

443. The Subordinate Medical service is divided into two branches: one for Military and the other for Civil employment. The requirements of the department will, as a rule, be met from the latter branch, which is a local one in each province; but on occasions when the services of a Civil Hospital Assistant or a Military Hospital Assistant in Civil employment cannot be made available, a Military Hospital Assistant may be obtained by application to the Director General, Indian Medical Service.

IV, 462.

444. When a Military Hospital Assistant is lent to a Civil Department, he will continue to receive his Military rate of pay in the department.

IV, 463.

445. The scale of pay admissible to Civil Hospital Assistants is as follows:—

IV, 464.

CLASSES.	Without English qualification.	With English qualification.
	<i>Per mensem.</i> Rs.	<i>Per mensem.</i> Rs.
<i>First</i> —above 14 years' service . .	35	55
<i>Second</i> —above 7 ditto. . .	25	35
<i>Third</i> —under 7 ditto. . .	20	25

NOTE.—When employed in Assam, Hospital Assistants are granted a local allowance of twenty-five *per cent.* on their pay.

Medical Establishments.

Local Boards or Municipalities, may be granted by the authorities paying their salaries, free quarters or house-rent in lieu. The grant of house-rent is, however, conditional on the Hospital Assistant concerned providing himself with quarters within a convenient distance of his duties, or of the hospital or dispensary in which he may be employed. The quarters thus rented should be approved by the authority under whom the Hospital Assistant is serving. In places where free quarters are not provided, and where suitable quarters within a convenient distance are not obtainable, the Local Government or local body concerned, as the case may be, shall have the necessary quarters constructed.

448. Transfers of medical subordinates from Military to Civil employment, and *vice versa*, will be arranged by the Director General, Indian Medical Service. It being understood that, except in cases of discipline, where the moral character of the individual is not concerned, no member of the Indian Subordinate Medical Department in Civil employment will be remanded to Military duty as a punishment—see also para. 451.

IV, 467.

449. The records of service, confidential reports and all other papers relating to the conduct and qualifications of the members of the Indian Subordinate Medical Department, in either Military or Civil employment, will be filed in the office of the Director General, Indian Medical Service.

IV, 468.

450. Applications for furlough, to retire or to resign the service, as well as casualty reports and invaliding papers, will be forwarded to the Director General, Indian Medical Service.

IV, 469.

451. Whenever it becomes necessary to remand a Military Hospital Assistant to Military duty, the reasons for so doing should be briefly reported for the information of the Commander-in-Chief—see para. 448.

IV, 470.

Audit of salaries.

Audit of salaries.

- IV, 471. 452. The staff or departmental salary of any person on first joining, or on appointment to a new situation, will commence from the date on which he may enter upon the actual duties of his situation, except in cases where it is otherwise ruled. In the case of appointments made by the Secretary of State from Colleges and Institutions in the United Kingdom, or from any other source, pay commences from the date of landing in India unless the letter of appointment distinctly specifies another date.
- IV, 472. 453. No officer (except on joining his first appointment) can begin to draw pay or allowances from any disbursing officer of the department in India without producing a last-pay certificate from the officer by whom his pay and allowances were last disbursed; if transferred to another province his last-pay certificate should be countersigned by the Examiner—see also paras. 397 and 1392.
- IV, 473. 454. The salaries of officers and subordinates transferred from one charge or station to another will be regulated by the rules contained in the Civil Service Regulations.
- IV, 474. 455. A civil officer of the department, who has no substantive appointment, is not entitled to any allowance during joining time; but if such an officer is transferred from one appointment to another under the same Local Government, the Local Government may allow him to draw during transit the amount he is entitled to in the new or old appointment, whichever is less. If the officer is transferred from one Administration to another, the Administration to which he is

Audit of salaries.

transferred may allow the officer to draw similar allowances during joining time.

NOTE.—The intention of this rule is that temporary employes are not *ordinarily* entitled to transit pay and travelling allowance. When, however, temporary employes are engaged for general duties to supplement the permanent establishment and not for particular works it is within the competence of the authority who would be competent to transfer them, if permanently employed, to transfer them according to the necessities of the public service in the same manner as the ordinary permanent staff, and to grant transit pay in such cases. When the transfer has been so ordered and transit pay granted by the authority referred to, this order should be held to carry with it the grant of the usual travelling allowance under the Civil Service Regulations, subject always to the approval of the controlling officer.

456. The salary from date of relief in the old appointment together with the travelling allowance for the journey to join the new appointment, if admissible will form an additional charge against the division or appointment to which the officer is transferred.

IV, 475.

457. The allowances of an officer transferred from one division or appointment to another, while on privilege or examination leave, shall, from the date of the order for transfer, be debited to the new division or appointment. When an officer is on long leave, the transfer to the new division or appointment does not take effect until he joins his new appointment if he is on furlough in India, or until the commencement of subsidiary leave if he is on leave out of India. Any charges other than allowances during furlough must be charged to the new province.

IV, 476.

458. When one person relieves another in any office the salary for the day of relief belongs to the relieving officer if he assumes charge of his office in the forenoon; otherwise not till the next day.

IV, 477.

459. No officer or subordinate of the department is entitled to pay or allowances for any time he may spend beyond the limits of his charge without proper authority. A Local Government may authorise any of its officers to proceed on duty to any part of British India, whether within or beyond its own jurisdiction, or to any Foreign State or Settlement adjoining its

IV, 478.

Audit of salaries.

jurisdiction, provided either that the pay and allowances of the officer deputed are chargeable wholly or partially to Provincial Revenues, or that the officer belongs to a Department or Establishment which, though paid from Imperial Revenues, is under the administrative control of the Local Government. Heads of Departments and other officers may authorise any officer or subordinate under their control to proceed on duty beyond the limits of his charge but within their jurisdiction or to a district or Foreign State or Settlement adjoining such jurisdiction. An officer can draw travelling allowance when on duty beyond the limits of the circle of his duty, under the rules of the Civil Service Regulations, provided he leaves his jurisdiction under competent authority.

IV, 480.

460. In cases where mechanics engaged by the Secretary of State are allowed by the terms of their contract of service in each case, the privilege of drawing a portion of their salary in England, the rate of exchange to be applied will be that fixed for the time being for the adjustment of transactions between the English and Indian Exchequers, unless another rate is specified in the contract. The privilege of thus making remittances is limited to officers whose pay is less than Rs. 4,000 a year and is inadmissible in the case of an officer in receipt of exchange compensation allowance.

IV, 481.

461. When it is desired to commence, alter or discontinue payment of a family allowance or allotment of an employé the Local Government concerned should send the necessary information direct to the Secretary in the Public Works Department, India Office, forwarding at the same time a copy of the letter to the Government of India for information. The information should be communicated to the India Office in Public Works Department Forms Nos. 151, 152 or 153, according to the nature of the report and should be despatched by the first mail possible.

Audit of salaries—Suspension allowance.

To obviate the risk of overpayment in England a sufficient sum should be withheld from the balance of pay due to an employé whose connection with Government is terminated by decease, resignation, dismissal or any other cause; or where this is not possible, the disbursement in England should be stopped by telegram.

462. When, in accordance with the preceding paragraphs, an arrangement is made for family payments in England, the necessary particulars should be entered by the Examiner in a register similar to that maintained for recording the leave and pension contributions of officers lent to Foreign Service (Public Works Department Form No. 70 B), and the monthly recovery should be carefully watched. If the remitter be transferred to another Province not only should the amount of the monthly recovery, and the date up to which it has been made be entered in the last-pay certificate, but a separate letter of warning should also be despatched to the Examiner of the Province concerned.

IV, 482.

463. The pay of an officer temporarily doing duty in a province is to be charged thereto from the date of his relief in the old province to the date of his relief in the new province, even though he may be permanently on the list of another province.

IV, 483.

464. The acting allowances of officers of the Department are regulated by the rules contained in the Civil Service Regulations.

IV, 484.

Suspension allowance.

465. Subsistence allowance to Military members of the department who may be suspended, pending an enquiry into their conduct, is to be limited to the sums laid down in the following paragraphs.

IV, 485.

466. Commissioned Officers, Departmental Officers with honorary rank and Warrant Officers do not draw any subsistence allowance beyond their Military pay and allowances, to which, however, they are entitled in full.

IV, 486.

Suspension allowance.

IV, 487. 467. Non-Commissioned Officers and soldiers will be granted such sum as shall make up their total receipts, including Military pay, to one-fourth of what they would have been allowed had they continued to do duty. But if this reduced sum is less than the Military pay of his rank with ration money at 4 annas 6 pies a day (or Rs. 8-9-3 *per mensem*), he will be allowed such Military pay with ration money added. The Military pay will be that of the rank he held in his regiment.

IV, 488. 468. When the allowances to a married Non-Commissioned Officer or soldier are, under the above ruling, reduced to less than Rs. 100 *per mensem*, family allowance chargeable to the department, may be allowed at the following rates for his wife and family, subject to the limitation that only so much of this allowance may be drawn as will raise his aggregate allowances to Rs. 100 *per mensem*:—

European woman	.	.	Rs. 8 <i>per mensem</i> .
East Indian „	.	.	„ 6 „
Children, each	.	.	„ 2½ „

IV, 489. 469. The allowances of Civil officers and subordinates of all ranks dismissed or suspended from office as a penalty for misconduct, or pending enquiry into their alleged misconduct, will be regulated by the rules contained in Articles 192—194 of the Civil Service Regulations.

IV, 490. 470. Upper and Lower Subordinates, whether Civil or Military, will be allowed, in addition to subsistence allowance, any horse or conveyance allowance or presidency house-rent, of which they may be in receipt at the time of their suspension.

IV, 491. 471. An officer, whose suspension is followed by reduction in rank, will reckon his service in the reduced grade from the date of suspension; if by dismissal, he cannot claim more than the subsistence allowance which may be admissible to him under paragraphs 466 to 470.

 Suspension allowance—Travelling allowance.

472. In the event of a Military subordinate being reinstated in his appointment after suspension and enquiry into his conduct, the question as to the admission or otherwise, of staff pay during the period of suspension should be referred to Government for orders..

IV, 492.

Travelling allowance.

473. The travelling allowances of all classes of establishments in the department are regulated by the rules in the Civil Service Regulations.

IV, 493.

474. All individual claims for travelling allowances will be prepared in journal form (No. 22 A or No. 22 C). The travelling journals of Superintending Engineers may be accepted without countersignature; all other journals will be examined and approved by the Executive Engineer, and those of gazetted officers and subordinates, who are Sub-divisional officers, will be forwarded by him to the Superintending Engineer, as controlling officer, for countersignature and return. The journals of other subordinates, office and petty establishments will be dealt with by the Executive Engineer in a like capacity if appointed controlling officer for such establishments by the Local Government. Claims for travelling allowance may be disbursed by the Executive Engineer after acceptance by the authorized controlling officers, but the travelling allowance bill (Form No. 22 B) should be prepared and submitted for audit without delay. The bill should be supported by journals for all claims except those of Lower Subordinates, members of the Petty establishment and of the Irrigation Revenue establishment, for whom it is optional with Local Governments and Administrations to direct that journals shall, or shall not, be submitted to the audit office; but this option is conditional on all travelling allowances passed on the sole authority of controlling officers being subject to a periodical test-audit by the Examiner. When journals are not submitted to audit, particulars of claims must be given in

IV, 494.

Travelling allowance.

the bill, but when journals are attached to the bill, the total amount claimed need only be entered—see also paragraphs 1203 and 1204.

IV, 495.

475. It will be the duty of Superintending Engineer to scrutinize the travelling allowance drawn by officer under their control, and to check any tendency to unnecessary expenditure.

IV, 496.

476. Officers should state specifically, when submitting exceptional claims for the audit of the Examiner under what rules those claims are made, and support them by such certificates as may be prescribed by existing regulations.

IV, 497.

477. It is only when the rules are clearly shown to be infringed that the Examiner will disallow an item. If he has reason to think that undue advantage is taken of the provisions of the rules, his duty is to bring the case to the notice of the Local Government. He will also bring to the notice of the same authority all cases in which he may consider the letter, rather than the spirit, of the travelling allowance rules to have guided controlling officers in passing their own or subordinates' bills.

IV, 498.

478. When any allowance actually drawn is subsequently disallowed by the Examiner, it must be immediately refunded, whether the validity of the Examiner's disallowance be disputed or not.

IV, 499.

479. When an officer disputes the propriety of the Examiner's disallowance, it rests with the officer to refer the case to Government through the proper channel.

IV, 500.

480. When submitting for the orders of Government claims which the Examiner has disallowed, Superintending Engineers should quote the rules under which the claim is made, and explain the grounds upon which they support the demand.

Rules under which Native Engineers are allowed to proceed to England for practical training.

Rules under which Native Engineers are allowed to proceed to England for practical training.

481. The following are the rules under which Native IV, 501. Engineers are permitted to be sent to England for practical training:—

- (1) In exceptional and very special cases Engineers, who are natives of India in the strict statutory sense of the term, will be sent to England for a course of practical training.
- (2) The contribution made by the State will be limited to paying the officers, from date of relief to date of return to duty in India, two-thirds of their salary only, together with an allowance of Rs. 1,000. This allowance is intended to assist in defraying the expense of the voyage to and from England, and travelling expenses to and from the port of embarkation. No further charge is admissible on this account.

NOTE.—Any portion of the allowance of Rs. 1,000 which may be paid to an officer before leaving India, and the balance remaining to be paid to him in England when returning to India, should be noted in his last-pay certificate.

- (3) Recommendations for the deputation of officers to England for training under these rules must be restricted to cases where an officer is required to study some special branch of work in which he has to some extent distinguished himself whilst practising his profession in this country; or when it is desirable that such an officer should finish or supplement his education by seeing works that cannot be seen in this country, and where, in each case, it is desirable in the interests of the public service alone that he should do so. It is indispensable also in the case of every officer so recommended that his antecedents should render it probable that he will benefit by the course of training to such an extent as to fully repay Government for the expense incurred.
- (4) The age of officers recommended is limited to 25 years.
- (5) The acceptance of the nominations of selected candidates rests with the Secretary of State.
- (6) The time spent by an officer who is allowed to go to England for practical training will not interrupt any

CHAP. IV.] GENERAL RULES—PERSONAL MATTERS.

Rules under which Native Engineers are allowed to proceed to England for practical training—Advances of pay and of travelling allowance.

leave previously earned, but will not count for leave of any kind.

(7) The time spent on practical training in England will count wholly as pensionable service.

IV, 502.

482. Privilege leave may be taken by officers proceeding to England for a course of practical training either—

(a) between the date of giving over charge in India and joining in England; or

(b) between the date of completing the practical course in England and embarking for India.

In case (a) officers will be required to defray the expenses of their journey to England, and in case (b) from England, the sum of Rs. 1,000 which they receive for these expenses being reduced by Rs. 500.

Advances of pay and of travelling allowance.

IV, 503.

483. A Superintending Engineer, or an Examiner of Accounts, may grant an advance up to a limit of one month's pay, *plus* travelling allowance, to any officer in his department, including himself, under orders for transfer; such advance should be recorded on the officer's last-pay certificate, and, in the case of pay, recovered from the salary of the officer in three equal monthly instalments, beginning with the month in which a full month's pay is drawn after the transfer. The advance of travelling allowance should be recovered in full on submission of the officer's travelling allowance bill.

IV, 504.

484. In cases of emergency, Superintending Engineers and Examiners of Public Works Accounts, when proceeding on tour over two or more divisions, and to a considerable distance from head-quarters, may sanction advances, to subordinates serving under them, of amounts sufficient to cover their travelling allowances

Advances of pay and of travelling allowance.

for a month, subject to adjustment upon their return to head-quarters. In special cases of long and expensive tours, Local Governments may in accordance with Article 137 (a), Chapter 8, Volume I of the Civil Account Code, sanction similar advances to gazetted officers, subject to adjustment by the officers receiving them on completion of their tours. Officers may sanction small advances of travelling allowance to subordinates serving under them when considered necessary in the interests of the public service. Such advances should in no case be in excess of the amount probably admissible and should be treated as final charges and not as miscellaneous advances. The allowances actually admissible should be entered in the Travelling Allowance Bill, and any adjustments necessary made in due course on audit.

485. A Local Government may sanction an advance IV, 505. of one month's pay under very special circumstances, *e.g.*, if an officer's camp is burnt down; such an advance must be recovered in three equal monthly instalments. Superintending Engineers may grant to Overseers an advance for the purchase of a tent on the first occasion of their requiring one; such an advance should be limited to a reasonable amount, and will be recovered in twelve equal monthly deductions from salary commencing three months after the date of the advance.

486. The rules for advances to officers returning IV, 506. from leave are laid down in the Civil Service Regulations.

487. The amount to be recovered monthly on account of an advance of salary made to an officer should IV, 508. not ordinarily be affected by his going on leave, but it is open to a Local Government to sanction a reduction in any case in which it deems it right to do so.

488. Any Government servant who has been bitten IV, 509. by a rabid animal and who is too poor to proceed to Kasauli or Coonoor at his own expense may, provided

Advances of pay and of travelling allowance.

that he is drawing not more than Rs. 100 a month be granted—

- (i) his actual travelling expenses to Kasauli or Coonoor and back, namely, (a) a single fare each way by railway of the class by which he is entitled to travel on duty, (b) the actual cost of any journeys which they may perform by river and ocean steamers, not exceeding the amount admissible under rule, (c) for journeys by road, the actual cost of transit, not exceeding the amount admissible under rule. The expenses for the return journey should be paid to the patient at Kasauli or Coonoor, after the treatment has been undergone, by the Treasury Officer at those stations, on production of a discharge certificate from the Director of the Institute;
- (ii) an advance of one month's pay;
- (iii) one month's casual leave, any leave required in excess being treated as privilege or sick leave.

II.—Any Government servant who has a difficulty in finding at once the means to enable him to proceed to an institute, and whose pay exceeds Rs. 100 but does not exceed Rs. 500 a month, may be granted an advance not exceeding the amount admissible under rule (i), and may also be given the concessions specified in (ii) and (iii) above. The sums thus advanced will be recovered by instalments on the usual scale.

III.—Subject to such further rules as local Governments may make, any indigent person unconnected with the public service who, in the opinion of any officer authorized to grant the concession, is unable to proceed to

Advances of pay and of travelling allowance.

a Pasteur Institute at his own expense, may be granted his actual travelling expenses to Kasauli or Coonoor and back, namely (a) single third class fare each way by railway, (b) for journeys by river and ocean steamers and by road, the actual cost of transit, (c) maintenance allowance at the following daily rates: Europeans and Eurasians Re. 1 during the journey and Rs. 2-8 during treatment, natives 4 annas during the journey and 6 annas during treatment. The expenses for the return journey should be paid to the patient at Kasauli or Coonoor after the treatment has been undergone, by the Treasury Officer at those stations on production of a discharge certificate from the Director of the Institute.

IV.—Women, children under 16 years of age, and men who are, by reason of age or other sufficient cause, incapable of travelling alone may be allowed an attendant to accompany them to a Pasteur Institute. Such attendant shall be granted—

- (i) travelling allowance and maintenance allowance at the rate sanctioned for patients.
- (ii) wages, not exceeding 4 annas a day, in cases where the despatching officer is satisfied that the patient is unable to pay the daily expenses of the attendant.

When patients are proceeding to Kasauli, this concession should be granted only in cases where the services of an attendant are absolutely necessary as the accommodation at that station is limited.

V.—Any Government servant, not below such rank as may be fixed by the Local Government, is

Advances of pay and of travelling allowance.

empowered to grant the above-mentioned concessions, and to authorize the immediate departure for Kasauli or Coonoor of any of the classes of persons specified, whether Government servants or indigent persons unconnected with the public service.

VI.—On the production of a certificate from the Director of the Pasteur Institute that the person sent has been treated, the Local Government will adjust the expenditure as Provincial, Local or Municipal according to the local conditions and rules. In provinces where the provincial settlement system is not in force, the expenditure, so far as it is not met from Local or Municipal funds, will be borne by Imperial revenues.

489. Travelling allowance, subject to the following rules, may be admitted to an attendant accompanying a sick officer proceeding on leave on medical certificate, or undertaking a journey with the object of procuring further medical advice.

I.—Government will not pay the travelling allowance of such an attendant unless he is a medical officer whose official duty it is to attend on the patient, or is a Government officer ordered or requested by the medical officer to accompany the patient.

II.—If a Government servant, under the advice of the Civil Surgeon or other Government medical officer whose official duty it is to attend him professionally, is required to undertake a journey to a Presidency town or elsewhere, either when proceeding on leave on medical certificate, or to procure further medical advice, and the Civil Surgeon (or other medical officer as above) considers that it would not be safe for him to make the journey without attendance on the way, the medical officer may either himself accompany the patient to his destination, or depute or arrange with some other Government officer to do so.

Irrecoverable personal advances—Miscellaneous.

III.—In such a case, the attendant shall be deemed to have been travelling on duty, and may draw travelling allowance at the usual rates for the journey both ways.

Irrecoverable personal advances.

490. Local Governments and Administrations may sanction the write-off of irrecoverable personal advances, to the debit of Establishment,—sub-head Contingencies, in cases where the persons to whom the advances were made are no longer in the service of Government, within a limit of Rs. 1,000 in each case, a report being made to the Government of India. IV, 510.

491. Advances of pay of every description made in England (except where security has been required) are not recoverable in the event of the death of the recipient before the equivalent in pay has become due. IV, 511.

Miscellaneous.

492. No public officer is entitled to compensation for loss of property caused by an accident of any kind, merely because such accident may have happened to him while he was employed in the service of the State. IV, 512.

493. No Civilian will be appointed in the Department, without producing the medical certificate prescribed in Article 49 of the Civil Service Regulations. The certificate should be attached to the salary bill when the pay of the person is first charged for. In the absence of this document, the Examiner should pass the pay provisionally pending its receipt, and if it be not submitted within a reasonable time, he should report the matter to the Local Government. This certificate is not required in the case of appointments to inferior service as defined in Article 396 of the Civil Service Regulations. Nor is it required in the case of qualified students of the Thomason College who are permanently appointed to the Department within 18 months from the date of the medical certificate granted to them on completion of the college course. IV, 513.

- IV, 514. 494. In the event of the death of any civil officer or subordinate, the Local Government, under which the deceased may have been serving, should communicate with his relatives or friends if none such be present on the spot. If the deceased leaves assets, then the case should be dealt with under the rules in Appendix 14.
- r, 515. 495. Casualties of any persons, holding appointments in the Department, must be reported immediately, through the regular channel, to the authority by which the appointment was made. Reports of all deaths of European officers must be made in Public Works Department Form No. 143.
- IV, 516. 493. When European officers and subordinates are killed or severely wounded by fanatics or others or meet with sudden or violent death in any very exceptional circumstances, particulars connected with the occurrence should be telegraphed to the Government of India to enable early information to be given to the relatives and friends of those killed or injured.
- IV, 517. 497. No anonymous communication regarding the conduct of any Government officer shall be acted upon without the permission of the Local Government, excepting so far as to endeavour to remove any apparently well-founded causes of complaint which do not affect the character of individuals. With the above exception, every complaint by or against any person in the Department must be received and enquired into by his superior officer.
- IV, 518. 498. The rules relating to the submission of memorials to His Majesty the King and the Secretary of State for India, and of petitions to the Government of India are contained in Appendix 17.
- IV, 519. 499. Every Engineer and Upper Subordinate on the permanent establishment must provide himself, at his own expense, within six months of his appointment to the Department, with a copy each of the latest

Miscellaneous.

editions of Volumes I, II and III of the Public Works Department Code, in the case of the former, and with a copy of the latest edition of Volume I only, in the case of the latter. Divisional Officers will be held responsible that this rule is complied with. Subsequent editions of these volumes will be supplied free of charge to all officers and subordinates who have once purchased copies as above. Officers and subordinates must keep their codes corrected up to date and produce them when required by their departmental superiors. Copies of Standing Orders as issued are supplied free for this purpose through the Local Government or Administration (see notice prefixed to this Volume). Copies of the latest edition (with subsequent Standing Orders) of Volume I may be given, in special cases, under the orders of the Local Government free of charge, to Sub-Overseers who understand English.

500. Service copies of the Public Works Department Code and of the Standing Orders as issued, will be supplied for the use of officers, under the orders of the Local Government. IV, 519 A.

501. Local bodies, such as Local Fund Boards and Municipalities, should not be supplied with copies of the Public Works Department Codes free of charge, but should obtain them, on payment, from the Superintendent, Government Printing, India, Calcutta. IV, 519 B.

502. Rules relating to officers and subordinates when employed with an Army in the field, with regard to relative military rank, pensions, medals, uniform, etc., will be found in Appendix 6 and Army Regulations, India, Volume VII, page 169. The rules regarding the wearing of the decorations of the Orders of the Star of India and the Indian Empire and of medals by civilians will be found in the memorandum which accompanied Government of India, Public Works Department, letter No. 618 E., dated the 25th May 1907. IV, 520.

Miscellaneous.

IV, 521. 503. Extra allowances will be granted to civil officers and subordinates of the Department when serving with an Army in the field, on the following scale:—

Superior officers	25 <i>per cent.</i>	} of their pay from date of leaving their station to take the field, to date of with- drawal of troops.
Upper Subordinates and men of same rank	35 „	
Lower Subordinates and men of same rank	50 „	

These allowances will supersede all departmental local allowances, but will not affect travelling allowances which will be granted at the ordinary rates.

IV, 522. 504. All applications for the grant of the Royal Humane Society's medals and certificates should be submitted to the Government of India in the Home Department, for transmission to the India Office. Eighteen months is the maximum time allowed for reporting to that Society cases from any part of the world. This rule should be strictly observed by all officers.

IV, 523. 505. The rates of local allowances admissible to members of the Department will be found in Appendix 19.

IV, 525. 506. All fees paid to Government servants by Courts of Law for attendance in suits must be credited to the State in full. Travelling expenses incurred in attending Law Courts, in connection with matters relating to departmental business, will be charged for under the rules of the Civil Service Regulations.

V, 526, 527. 507. The rules relating to deductions on account of income-tax are contained in the Civil Account Code, Volume I, Chapter 3, Article 32 *et seq*, and in the notes on Public Works Department Form No. 21 C. The batta or ration-money of Military subordinates is not liable to income-tax.

Chapter V.—Personal matters affecting Military Officers.

	PARA.	EUROPEAN NON-COMMISSIONED OFFICERS AND SOLDIERS—	PARA.
COMMISSIONED OFFICERS—			
(a) GENERAL	508	(a) TRANSFER TO UNATTACHED LIST AND PROMOTION TO SERGEANT . . .	541
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(c) MILITARY EXAMINATIONS	516	(c) DISCIPLINE	552
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DEPARTMENTAL OFFICERS WITH HONORARY RANK AND WARRANT OFFICERS OF THE INDIAN UNATTACHED LIST—			
(a) PROMOTION ON WARRANT LIST	525	NATIVE NON-COMMISSIONED OFFICERS AND SOLDIERS—	
(b) RETIREMENTS AND REMANDS	530	(a) GENERAL	572
(c) LEAVE	534	(b) NATIVE MILITARY PENSIONSERS	573
(d) MISCELLANEOUS	539		

Commissioned Officers.

(a)—General.

508. If a Military officer employed in the Department seriously misconducts himself, he should be suspended from all duty by his immediate superior, and his case referred to the Army Department for consideration by the Governor General in Council. In the case of an officer whom it may be considered necessary to remove from his appointment in the Department, he should, in the first instance, be only suspended from Civil duty, and his case referred to the Army Department with an expression of opinion as to the manner in which it should be dealt with. V, 531.

509. Commissioned Officers are not exempted from the reports required from Military officers when on leave or in progress to join their appointments. V, 533.

510. On retiring from effective Military service they vacate their appointments, and will only be re-appointed under special sanction of the Government of India. V, 536.

511. The rules for the preparation and submission of annual confidential reports on Royal Engineer officers V, 538.

Commissioned Officers.

will be found in Army Regulations, India, Volume II, paragraphs 340—342 (Edition 1904), and on Arm Form No. B 194. These reports should be forwarded to the Military Secretary to the Commander-in-Chief.

App. 15 (xii).

512. Officers of Royal Engineers in Civil employ serving under the orders of officers who, although departmentally senior to them, are their juniors in military rank, will not be reported on by the latter, the answers and general remarks of the Commanding Officer, and the opinion of the Inspecting Officer being left blank, or referred for completion to higher departmental authority.

V, 552.

513. Officers of Royal Engineers of the Imperial list when granted furlough to Europe should, on arrival in England, report themselves in writing to the India Office as well as to the Deputy Adjutant General of Royal Engineers. They will also apply at the India Office for instructions as to medical examination, extensions of leave and return to duty.

(b)—*Leave.*

V, 553.

514. Local Governments and Heads of Departments when granting furlough or leave to a Military officer will forward a copy of the order or notification to the Controller of Military Accounts, or the Comptroller, Hyderabad, as the case may be, as also to the Army Department; and the Examiner of Accounts will keep the Controller of Military Accounts and the Army Department informed of the date of the beginning and ending of all such furlough or leave.

NOTE.—When a grant of furlough or leave is notified in the *Gazette of India* or in a Local Gazette, a separate copy of the notification need not be forwarded as above.

V, 553 A.

515. In notifying the grant of furlough or leave to officers of Royal Engineers, whether under Military Regulations or the Civil Leave Rules, the articles or paragraphs of the Regulations should be clearly stated in the notification, so that there may be no doubt as to the rate of furlough pay admissible, and the conditions under which the furlough or leave may be extended.

(c)—Military Examinations.

516. Whenever a Lieutenant of the Royal Engineers can be spared from his ordinary duties, he may, if he so desires, be attached for a period, not exceeding two months in the aggregate, to the Military Works Services or to a Corps of Sappers and Miners, with a view to preparing himself for the technical examination for promotion to the rank of Captain; while so attached he will draw the full pay of his appointment, on the understanding that his ordinary duties are carried on without any additional expense to Government.

V, 554.

517. Officers of the Army and Public Works Department presenting themselves for the examination referred to in the preceding paragraph, and when proceeding to join or returning from the station to which they may be permitted to proceed under the above rule, will travel under departmental rules.

V, 555.

518. Officers of Royal Engineers in the Public Works Department may be allowed to take special leave in India, on full pay to the extent of three months in each of the three ranks of Lieutenant, Captain, and Major, to enable them to prepare for each of the three examinations for promotion to the several ranks of Captain, Major, and Lieutenant-Colonel; such leave will count as service in all respects and may be taken in instalments but must not exceed three months in the aggregate in any one rank, *vide* Army Regulations, India, Volume II, para. 256 [Edition 1904]. This leave cannot be granted in combination with privilege or other leave.

V, 556.

519. In the case of an officer in Foreign Service, the sanction of the Government of India should be obtained to the grant of leave under the preceding paragraph. The officer will, during the leave, be treated as having reverted to Government service, and will be paid his leave allowances at Government rates. Contributions on account of leave and pension will not be recovered from the foreign employer for the period of the leave. During the period of special leave, the officer should be brought

V, 557.

Commissioned Officers.

on to the Engineering scale of the list to which he is permanently attached. In the case of officers of the General (Irrigation and Buildings and Roads) Branch, the leave allowances will be charged against the Budget grant of the Province to which the officer belongs.

V, 558. 520. An officer of the Royal Engineers, while on examination leave under the preceding rule, may draw house-rent and other local allowances, subject to the same restrictions as in the case of privilege leave—*vide* Article 267 of the Civil Service Regulations.

V, 567. 521. The Executive Engineer will report the death of a British Commissioned officer to the Officer Commanding the nearest military station and to the Local Government.

V, 570. 522. Whenever a Local Government deems it expedient that an officer should be removed from his appointment, or that the resignation of his appointment by such an officer should be accepted, a full statement of the circumstances is to be transmitted to the Government of India in the Public Works Department for consideration and orders, and the decision will be communicated to the Army Department for information and transmission to the Adjutant General in India—see also paragraph 418.

V, 572. 523. Whenever an officer is transferred from the Public Works to the Civil Department, the Examiner of the province in which the officer was serving should furnish the Civil Account officer concerned with a statement of the salary drawn by such officer for the last three years preceding his transfer, and with a statement of the leave granted to him prior to the date of transfer.

V, 573. 524. The rules regarding the grant of working pay to officers of Sappers and Miners, when employed with their companies under the Public Works Department, are contained in Army Regulations, India, Volume I, para. 91 [Edition 1905]. The cases of all other Mili-

Departmental officers with honorary rank and Warrant officers of the Indian Unattached List.

tary officers are governed by the rules in paras. 312 and 313 of the same Regulations.

Departmental officers with honorary rank and Warrant Officers of the Indian Unattached List.

(a)—*Promotion on Warrant list.*

525. Local Governments will, on the 1st January of each year, submit to the Director General, Military Works Services, the names of a few deserving Non-commissioned officers, and these names will be entered in a list from which men will be recommended to the Army Department for promotion to the Warrant ranks, according to length of service in the department. Each of these recommendation rolls will be held to supersede all previous rolls from the same province or branch. If for any cause the Local Government should wish to withdraw any recommendation when once made, a report to that effect should be made to the Director General, Military Works Services—see also para. 545.

V, 577.

526. Immediately on the appearance, in the *Gazette of India*, of the promotion of any Non-commissioned officer to Warrant rank, the Local Government or Administration, under whom the Warrant officer is employed, should require the following declaration, in India Army Form, No. U1746, to be signed by the Warrant officer in the presence of the Executive Engineer under whom he is serving, who will affix his signature thereto as a witness. This declaration is to be attached to the Warrant officer's record of service.

V, 578.

DECLARATION.

"I _____, at present a _____ in His Majesty's _____ of _____ and attested at _____ on the _____ of _____ 19 _____ for a term of _____ years, do hereby declare that, in consideration of my appointment to be a Warrant officer by the Government of _____, I agree to be transferred to the Unattached List, and to continue to serve in His Majesty's Army until legally discharged.

Departmental officers with honorary rank and Warrant Officers of the Indian Unattached List.

I am aware that if discharged or retired as a Warrant officer, my claim to pension will be settled under Indian Regulations."

(Sd.)_____

Witness.

V, 579.

527. All original documents of departmental officers with honorary rank and Warrant officers, except medical history sheets of the latter, are deposited with the head of the department concerned. The defaulter sheets will also be kept by the head of the department, but the medical history sheet will be retained by the departmental officer at the station at which the Warrant officer may be serving until he is promoted to commissioned rank when it will be closed to date of promotion and deposited with other original records.

The whole of the original records of departmental officers with honorary rank and Warrant officers who become non-effective will, in the case of subordinates who, as Non-commissioned officers, belonged to the Madras or Bombay Unattached Lists, be forwarded to the Deputy Adjutant General of the Southern Army; those of all other such non-effective subordinates will be forwarded to the Adjutant General in India.

V, 580.

528. Reports of deaths of Departmental officers with honorary rank and Warrant officers, stating the dates and cause, are to be made by the Executive Engineer to the Officer Commanding the station (or nearest station) and to the Local Government. All other casualties among Departmental officers with honorary rank and Warrant officers, such as invaliding, retirements, dismissals and remands, as well as births, deaths and marriages in their families, will be reported to the head of Department concerned, in view to the necessary alterations being made in their records—see also Appendix 13.

V, 581.

529. Executive Engineers will be guided by the Regimental Debts Act in dealing with the estates of deceased Departmental officers with honorary rank and

Departmental officers with honorary rank and Warrant Officers of the Indian Unattached List.

Warrant officers—see also Army Regulations, India, Volume II, for subsidiary rules in connection with the disposal of estates.

(b)—*Retirements and Remands.*

530. All cases of misconduct involving purely departmental offences may be finally disposed of departmentally after such enquiry as the Local Government may deem most suitable. Military offences should be dealt with according to the rules provided in the Army Regulations. V, 582.

531. Retirement of all Departmental officers with honorary rank and Warrant officers of the department will be compulsory at the age of 55 years, and measures should be taken to relieve them of duty on the forenoon of the day on which they attain that age. V, 583.

NOTE.—The age of a Departmental officer with honorary rank or Warrant officer as given by him on attestation should be taken for the purpose of his compulsory retirement.

532. Departmental officers with honorary rank and Warrant officers, who have completed the requisite army and departmental service, are entitled to the rates of pension detailed in Army Regulations, India, Volume I. When invalided as unfit for further service, a roll in India Army Form No. Y903 is to be prepared for them by the Executive Engineer and laid before the invaliding board, and when completed with the board's remarks is to be returned to the officer under whose orders the individual concerned is serving for transmission to the head of the Department in sufficient time to admit of the particulars being verified from the original documents and of transmission to the Controller of Military Accounts for adjustment of pension, at least a fortnight before the individual is timed to leave his station—see paragraph 531. V, 584.

India Army Form No. Y903 and its accompaniments will also be used for departmental subordinates applying to retire on the pension of their rank or compulsorily transferred to the pension establishment.

Departmental officers with honorary rank and Warrant Officers
of the Indian Unattached List.

V, 587.

533. When a Warrant officer is removed from his appointment for irregularity or incapacity, his warrant shall be returned to the Secretary to the Government of India, Army Department.

(c)—*Leave.*

V, 589.

534. Departmental officers with honorary rank and Warrant officers are entitled to any leave that is admissible to them under the Military rules to which they are subject, other than privilege leave and subsidiary leave, which are granted under Civil rules.

V, 590.

535. Furlough or leave to Departmental officers with honorary rank and Warrant officers under the Military furlough or leave regulations will be granted by the Local Government.

V, 591.

536. A statement of the services of Departmental officers with honorary rank and Warrant officers in the department proceeding on furlough should be transmitted to the India Office with their duplicate last-pay certificates, and no Departmental officer with honorary rank or Warrant officer should be allowed to leave India on furlough, without having in his possession a last-pay certificate and all other necessary papers in a complete state, and these should be shown to the Staff Officer at the port of embarkation. As delays in the issue of last-pay certificates are usually due to delay in notifying the grant of leave, much inconvenience will be avoided by having recourse to temporary last-pay certificates—see paragraph 404.

In view to the avoidance of delays in settling up with Departmental officers with honorary rank and Warrant officers, Executive Engineers or Officers responsible for the relief of the person concerned are required to report to the Local Government or Administration through the proper channels the date of relief and date of completion of papers, in all cases in which a Departmental officer with honorary rank or Warrant officer on the Unattached list is permitted to

Departmental officers with honorary rank and Warrant Officers
of the Indian Unattached List.

leave India on leave. Cases of serious delay between the date of relief and of final completion of papers should be reported to the Government of India with necessary explanation. The officer under whose immediate orders the relief is carried out will be held primarily responsible for delay in completing the papers and for allowing the officer or subordinate concerned to leave his station with incomplete papers.

537. All applications for furlough or leave out of India from Departmental officers with honorary rank and Warrant officers must be submitted in printed India Army Form M322 and should be accompanied by their records of service, which, after the furlough or leave has been announced, will be forwarded by the sanctioning authority to the Under Secretary of State for India. V, 592.

NOTE.—Printed copies of India Army Form No. M322 can be obtained from the Contractors for Printing Government of India Stock Forms, Calcutta.

538. The rules for the grant of passages to Departmental Officers with honorary rank and Warrant officers proceeding to Europe on leave on medical certificate and their families are given in Army Regulations, India, Volume X, paras. 69 (b), 70-II (g), (j) and 79 (a) [Edition 1904]. v, 602.

Travelling allowances for journeys by rail and road will be granted at the rates laid down in Army Regulations, India, Volume X, para. 29 [Edition 1904], warrants being issued for all journeys performed by river.

A list of officers who have been authorised to issue passage warrants and credit notes, as also their responsibility in regard to the safe custody of forms issued to them, will be found in Army Regulations, India, Volume X, para. 4 [Edition 1904].

(d)—*Miscellaneous.*

539. The rules given in paras. 549, 550 and 569 regarding the employment of Non-commissioned officers v, 611.

 European Non-commissioned Officers and Soldiers.

and soldiers in the department after discharge, will be held to apply equally to Departmental officers with honorary rank and Warrant officers.

V, 612.

540. Departmental officers with honorary rank and Warrant officers transferred to the department, in a province not under the orders of the Government of their original presidency, retain their place on the Warrant list of that presidency.

European Non-commissioned Officers and Soldiers.

(a)—*Transfer to Unattached List and promotion to Sergeant.*

V, 613.

541. A soldier student of any Government Civil Engineering college when appointed to the department is allowed an outfit allowance of Rs. 150; keeping in mind the object of the allowance, the Principal of the college may, at his discretion, advance a portion of the money to the soldier before he starts on his journey. This rule is also applicable to men appointed direct from their corps—see also paragraph 194.

V, 614.

542. As soon as a soldier joins the Department to fill a full vacancy, application will be made for his transfer to the Unattached List. If he is appointed direct from his regiment, the application will be submitted by the Executive Engineer, if from a college, by the Principal. The form of application (India Army Form No. U1742) contains all directions.

Applications for the transfer of a soldier to fill an acting vacancy will only be submitted on his succeeding to a full vacancy.

Previous to his transfer a soldier must sign a certificate to the effect that he is cognizant of the orders contained in Army Regulations, India, Volume II, paras. 366—387 [Edition 1904].

V, 615.

543. A regimental Warrant or Non-commissioned officer joining the department is, if of higher rank than Colour Sergeant, to sign a certificate to the effect that he voluntarily reverts to that rank.

544. Soldiers of the Unattached List, under the rank of Sergeant, who have been three years in the service, may be recommended by their immediate superiors for the rank of Sergeant, after twelve months' effective service with uniform good conduct, in their appointment or department, reckoned from the date of joining it, whether acting or permanent. Such rank is, however, conditional on their remaining on the Unattached List, and should they be remanded to their corps (except for discharge) they will, unless previously reduced, return to them with the rank they held at the time of transfer to the said list. Application for this promotion is to be made to the Deputy Adjutant-General of the Northern or Southern Army, in which the soldier is serving, on India Army Form No. Y895, and should be submitted as soon as the soldier becomes qualified ; but if delay occurs and a back date is asked for, an explanation of the circumstances must be appended. V, 617.

Military passed students of the Upper Subordinate class of the Thomason College, who are under the rank of Sergeant will, on completion of their year of practical training and permanent appointment to the department, be recommended for promotion to the rank of Sergeant, provided they have completed three years' service in the army.

545. Recommendations for promotion to the rank of Sergeant under these rules must be submitted in India Army Form No. Y895 by the Executive Engineer under whom the man may be serving, to the Superintending Engineer who, after recording his opinion on the application, will pass on the papers to the Chief Engineer for submission to the Local Government, by whom, should it agree in the recommendation, they will be forwarded to the authorities referred to in paragraph 544. V, 619.

European Non-commissioned Officers and Soldiers.

(b)—Documents, volunteering and casualties.

V, 620.

546. When an order for transfer is issued, the Com-

- | | |
|--|--|
| <ol style="list-style-type: none"> 1. Original Company Default Sheet. 2. Original Regimental ditto. 3. Original Medical History Sheet. 4. Copy of third and fourth pages of attestation. | <p>manding Officer concerned will forward the marginally noted papers to the local head of the department at the station where the man is serving, except the last named which</p> |
|--|--|

should be sent to the head of the department. These papers must be filed carefully in the Executive Engineer's office, and if the soldier is transferred to another division, should be sent by post to the new division. The medical history sheet and copy of third and fourth pages of attestation are alone required to be kept up. Extracts of any entries therein should be forwarded annually in January to the Commanding Officer concerned and in the case of Royal Artillery soldiers, to Colonels on the Staff, Royal Artillery. The Executive Engineer of the division to which the man is attached is responsible that these papers are in his office and that the two last named are written up to date. The entries in the medical history sheet should be made by the Medical Officer.

V, 622.

547. Sanction for the marriage of a soldier on the Unattached List will be given by the officer under whom he is serving. If a soldier in the department be not on the Unattached List, the sanction of the Officer Commanding his corps should be applied for.

V, 623.

548. The rules regarding the up-keep of Registers of births, marriages and deaths will be found in Appendix 13.

V, 629.

549. If an applicant for discharge wishes to remain in the department after discharge, his application will be forwarded to the Local Government through the usual channel, with the Executive Engineer's recommendation. In the event of an application not being supported by unexceptionable testimony as to character,

the Local Government will forward the application to the Commanding Officer or the Colonel on the Staff, Royal Artillery, concerned and the applicant will be removed from the department on obtaining his discharge.

550. In the event of his retention in the Department he must clearly understand that he has no claim to appointment on the salary he previously received. His service for pension will be regulated in accordance with Article 356 (3) of the Civil Service Regulations.

V, 630,631.

551. Claims of military subordinates should receive strict attention and should be settled punctually before they are remanded. Those so remanded will return to the regiment on whose returns they are borne or to any other regiment of the same arm in the event of the corps having left India. Those who previously belonged to the Royal Engineers will be remanded to their corps in India.

V, 636,637,
638.

(c)—*Discipline.*

552. When a soldier is placed on the Unattached List, he becomes subject to his departmental superiors in all respects, and any service that may be required of him by military authority must ordinarily be obtained by application to the chief departmental officer on the spot—

V, 624.

- (a) A soldier belonging to the Unattached List continues subject to the general provisions of the Army Act, and is therefore bound to obey the lawful commands of his superior officers ; but on ordinary occasions any order of military authority should be conveyed to him through his departmental superior, civil or military, on the spot. In those situations where a soldier is entrusted with independent executive duties, any service required of him by military authority should ordinarily be communicated in writing, but on emergency an order from military authority may be conveyed to him verbally by an officer or soldier.

European Non-commissioned Officers and Soldiers.

- (b) Whenever a soldier on the Unattached List is charged with the commission of any offence against the Army Act, military authority should investigate the charge and otherwise deal with the case, only after obtaining the sanction of the chief departmental officer on the spot. Where the soldier is himself discharging independent executive duties and there is no departmental officer on the spot superior to him, and the ends of discipline compel the immediate arrest of such soldier, prompt information by telegraph and letter must be given to the departmental officer under whose orders such soldier is serving, in view to arrangements being made by him for the conduct of the duties of the department relinquished by such soldier placed under arrest.

V, 625.

553. Executive Engineers should inform themselves of the habits of soldiers serving under their orders. Intemperance or other misbehaviour should be punished and entered in the Record of Service * ; see also Army Regulations, India, Volume II, paras. 372 and 473 [Edition 1904].

* NOTE.—The Record of Service referred to is India Army Form No. U1744 prescribed in Army Regulations, India, Volume II, paragraph 473.

V, 626.

554. Whenever an Executive Engineer may think that a man should be removed from the department or otherwise seriously punished for misconduct or incompetence, he will apply to the Superintending Engineer, who after the fullest investigation in his power, will submit the evidence, his own opinion, and (in cases of alleged misconduct) the defence of the accused, to the Chief Engineer. The latter, should he see cause for proceeding with the case, will take the orders of the Local Government, which will decide on the documents before it, or cause further investigation by a departmental enquiry, or any other special agency which it may deem most suitable, or apply to the Military authorities for a Court-Martial on the accused.

V, 627.

555. In all cases of personal misconduct, involving offences punishable under the Army Act, Non-com-

European Non-commissioned Officers and Soldiers.

missioned officers and soldiers, instead of being simply remanded to their regiments, should, when practicable, be brought to trial by Court-Martial.

(d)—Family Remittances.

556. If not in receipt of exchange compensation allowance, they may make remittances through Government to England and the colonies for the benefit of relations and friends, at any time during the course of a financial year, in one or more instalments, of a sum limited to the full amount of the net Military pay which will accrue to them during that year. The rate of exchange for these remittances is fixed annually. Family remittances of soldiers (not in receipt of exchange compensation allowance) of the British Army only, to the Cape, Australia and other colonies, the United States or the Continent of Europe can be effected through the India Office in London—see Army Regulations, India, Volume III, para. 92 [Edition 1904].

V, 643.

557. The sums to be remitted must be paid into the nearest civil treasury through the officers under whom the men may be serving, and must, in every instance, be accompanied by authority from the Controller of Military Accounts concerned for the reception of the amount into such treasury. The rolls prepared in Military Account Form No. 144 in accordance with instructions contained below and countersigned by the officers under whom the men are serving will be forwarded to the Controller of Military Accounts concerned.

V, 641.

558. When a Non-commissioned officer or soldier is placed under stoppages for the benefit of his family under the provisions of Section 145 of the Army Act, the officer under whom he may be serving must recover the amount from the man's pay at the rate of exchange fixed annually by His Majesty's Government for the payment of troops serving in the colonies, and the same course of procedure must be adopted in effecting such

V, 645.

European Non-commissioned Officers and Soldiers.

remittance as when the remittance is a voluntary one. India Army Form No. A598 gives full information as to how the form should be filled in.

(e)—*Leave.*

v, 647. 559. Non-commissioned officers or soldiers may be granted privilege leave under the Civil Service Regulations. No Non-commissioned officer or soldier will be permitted to proceed on privilege leave out of India unless he furnishes evidence that a return passage has been secured and paid for.

v, 648. 560. When requiring change of air they are to be treated as if on regimental duty and sent by order of the District Military authorities, and after examination by a Medical Board, to a convalescent or other dépôt for duty like other men of their rank. They are required to take their uniforms with them. When so detached, they will continue to be borne on the strength of the department, but will draw only half staff salary in addition to the regimental pay of their rank and ration money. Men finding their own way to and from convalescent dépôts will be allowed half their departmental staff pay and travelling allowances at the usual rates, for the time they are *en route*, in addition to Military pay, provided that their departmental superiors certify that it has not been found practicable to send the men with the annual drafts—see Army Regulations, India, Volume I, para. 472 [Edition 1905].

649, 650. 561. A Local Government may grant them leave of absence in India, on sick certificate, without the restrictions in paragraph 560, when resort to a convalescent dépôt is not practicable, and whenever it is certified by a medical officer that a change of air is not necessary. This leave may be granted for any period not exceeding six months in the first instance which may be extended to one year. A Local Government may grant them leave of absence on private affairs in India

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for any period not exceeding six months. Except in special cases they will not be eligible for this leave until after six years' service—see also para. 389.

562. Men obtaining leave under paragraph 561 will be allowed the revised rates of furlough pay laid down in Army Regulations, India, Volume I, paragraphs 435 (b), and 475 [Edition 1905], which will be drawn by the Executive Engineer of the division to which they are attached.

V, 651.

They are also entitled to travel on Form E certificate when proceeding on, or returning from, leave on medical certificate with the restriction that they can only travel second class on payment of the next lower class fare.

563. All claims of men proceeding on furlough are to be settled before they leave their respective divisions, and they are to be furnished by the Examiner with the usual final last-pay certificate under paragraph 397, showing the pay and allowances they will be entitled to during the first six months of their absence.

V, 657.

564. If he presents himself at the Examiner's office for his final last-pay certificate, the Examiner will require him to certify on the back of his furlough certificates that he has been paid in full of all demands, and will hand him one copy, together with one copy of his final last-pay certificate, for delivery at the India Office. If he does not present himself at the Examiner's office, the Executive Engineer will carry out this procedure and return the duplicate certificate, which should be forwarded direct to the Secretary in the Military Department, India Office.

V, 658.

He should not be allowed to leave India without having in his possession a furlough and last-pay certificate. These should be shown to the Staff Officer at the port of embarkation. Much inconvenience and delay will be avoided by having recourse to temporary last-pay certificates—see paragraph 404.

Native Non-commissioned Officers and Soldiers.

employment in such capacities as office messengers, chaukidars, etc. Qualified men may also be appointed as clerks, mechanics, artisans, etc. Their pensions will not be affected in any way.

V, 693.

574. All applications for the services of military native pensioners should be made direct to the District Recruiting Officers of the districts named in the margin. Full particulars should be clearly stated in order that suitable men may be sent—see Army Regulations, India Volume II, paras. 457 and 628 [Edition 1904].
1. Peshawar for Pathans.
 2. Jhelum for Punjabi Mahomedans.
 3. Jullundur and Dharamsala for Dogras and Sikhs.
 4. Amritsar for Sikhs.
 5. Delhi for Jats and Hindustani Mahomedans.
 6. Lucknow for Hindustani Hindus.
 7. Bangalore for Madras Mussulmans.
 8. Trichinopoly for Madras Hindus and Christians.
 9. Gorakhpur for Gurkhas.
 10. Agra for Rajputana Hindus and Mussulmans.

V, 694.

575. District Recruiting Officers will act as a medium between the employers and pensioners and will furnish any information required, but when indenting officers are once placed in communication with the selected men, all details should be settled without reference to the military authorities. As a general rule, the men themselves must bear the expenses of joining their posts; advances, however, may be made to them for the purpose through the District Recruiting Officer.

New.

576. The Examiner will consult the Army Regulations, India, in all matters concerning Military officers, Departmental officers, Warrant officers, European Non-commissioned officers and soldiers, but in all cases of doubt he will refer to the nearest Military Controller.

Chapter VI.—Office Arrangements.

	PARA.		PARA.
MISCELLANEOUS REGULATIONS AFFECTING OFFICE ESTABLISHMENTS	577	DRAWINGS	623
POLICE AND OTHER GUARDS	595	MAPS AND LITHOGRAPHIC AND PHOTOGRAPHIC WORKS	626
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Miscellaneous regulations affecting office establishments.

577. The ordinary hours of attendance of office establishments will generally be fixed at the discretion of the head of the office, in the absence of special orders from higher authority. VI, 696.

578. Clerks and other persons of office establishments are subject to the rules regarding leave, pensions, etc., contained in the Civil Service Regulations. VI, 697.

579. Every person absent on the plea of sickness must, if called upon to do so, produce a medical certificate of his inability to attend ; and, as a rule, a medical certificate should be required when the absence extends over more than three days. VI, 698.

580. Liveries at the expense of Government may be supplied to messengers, employed in offices, the cost of which is charged to Provincial revenues under the rules laid down by the Local Governments concerned. The belt and badge ordinarily worn by messengers are not included in the term " livery." VI, 699.

581. Messengers and other inferior servants attached to offices the cost of which is Imperial, and which are located on public grounds at a hill station, may be given a suit of warm clothing costing Rs. 7-8-0 every year, or Rs. 15 every second year; they may also be given a blanket every year costing Rs. 2-8-0. VI, 700.

582. Messengers employed in offices the cost of which is Imperial, and in which the grant of liveries has been VI, 701.

Miscellaneous regulations affecting office establishments.

previously sanctioned by special orders of competent authority, will be provided with liveries under the rules laid down by the Local Government for their supply to messengers on Provincial establishments in the same locality.

VI, 702. 583. Warm clothing (not liveries) may be given at the public expense to watchmen, guards and other menial servants whose duties, in the opinion of the Local Government, render its issue necessary.

VI, 703. 584. Holidays are allowed to all public servants on Sundays, Christmas Day, New Year's Day, Good Friday and the King's Birthday. Besides these, Native gazetted holidays will be allowed according to local custom at the discretion of the Local Government.

VI, 704. 585. The ordinary contingent charges connected with office establishments, the cost of working punkahs, supplying and working tatties, furnishing lights for treasure guards, etc., may be disbursed by Executive Engineers and brought forward in the monthly contingent bill. Prior to disbursing charges for the supply of tatties and for hot-weather establishment, an estimate should be framed and submitted to the Superintending Engineer for sanction. A copy of this sanction should accompany the contingent bill for the month in which the charge first appears. Perishable articles obtained for office use in inspection bungalows, such as mats and chicks, may also be charged to contingencies. No salary charges of any kind (except for hot weather establishment referred to above) should be included in contingent bills; the salaries of office servants should be included in the salary bill of the office.

VI, 705. 586. In offices of Direction and Account, advances made for the purpose of meeting contingent expenditure will be treated as ordinary imprests and held in the cash balance of the officer who makes them. Their amounts should be fixed in even hundreds and be very seldom varied.

Miscellaneous regulations affecting office establishments.

587. Officers of the department are not supplied with ordinary books of reference on professional subjects at the expense of the State. The rules for the purchase of books, newspapers, or other publications required for the public service, are given in Appendix 7. All applications for official publications should be submitted in Public Works Department Form No. 142. VI, 706 and 707.

588. With the view of giving publicity to matters of general engineering interest, selections from the proceedings of the Government will be reprinted, and will be available for reference to Engineers of the department. A library has been established in the Government of India, Public Works Department Secretariat, which will contain all these selections and other books on professional matters, and any of these selections or books can be obtained by direct application to the Librarian at Calcutta. VI, 703.

589. Expenditure on office furniture is debitable to office contingencies in the case of offices of Direction and Account, and to "Tools and Plant" in the case of Executive and Revenue offices. The sanction of the Superintending Engineer is required to outlay up to the limit of Rs. 50 for each set of purchases and of the Chief Engineer to outlay above that limit. VI, 709.

590. Unnecessary expenditure on account of printing should be avoided. Printing should be resorted to only when the papers are of importance, or when so many copies are required that it would be more expensive to have manuscript copies made, but in order to save clerical labour and to promote regularity, the forms of all ordinary returns and accounts required from subordinates should be printed. IV, 710.

591. (1) The amount of rent to be paid for office accommodation for Superintending Engineers, may be fixed at the discretion of Local Governments. VI, 711.

(2) When it is necessary to hire a separate building for the accommodation of offices of Superin-

Miscellaneous regulations affecting office establishments.

tendents of Works or Executive Engineers, the amount of office rent to be paid by Government will be fixed by the Local Government.

(3) When Executive Engineers in charge of divisions and Superintendents of Works provide accommodation for their offices in the building in which they reside, they may, under the orders of the Local Government, be allowed to draw office rent up to Rs. 30 a month, chargeable in the monthly contingent bill. In special cases the office rent may, at the discretion of the Local Government, be increased to a maximum of Rs. 45 a month ; but in no case should it exceed half the rent of the whole house subject to the same maximum.

(4) When a sub-divisional office is necessarily accommodated in the sub-divisional officer's residence, the sub-divisional officer may, under the sanction of the Local Government, be allowed a fair proportion of the rent actually paid for the house he occupies on account of the accommodation which he necessarily has to provide for the office establishment attached to his sub-division, subject to the following conditions :—

- (i) In calculating the accommodation set apart for office purposes no allowance should be made for a separate room, apart from the office to be occupied by the sub-divisional officer.
- (ii) The sub-divisional officer's immediate superior must certify both as to the amount of necessary accommodation, and that it is actually available and suitable in the house in question.
- (iii) He must also certify that no Government building is available, and that no suitable separate building can be hired for the purpose at a less cost.

Miscellaneous regulations affecting office establishments.

If the building is a private one, the rent to be paid by Government should be limited to one-third its actual rent and to Rs. 20 *per mensem*. If the house is a Government building, the rent to be paid by the occupant should be calculated under para. 919, rule I (f), but subject to rule I(b). In the case of a building hired specially as a sub-divisional office, the rent to be paid will be fixed by the Local Government.

(5) The Municipal tax assessed on the annual value of buildings in which office accommodation is provided, or on the land appertaining to them, should be treated as separate from the rent. If it is the local rule or custom for the tax to be chargeable to the owner, the tax for the entire building will be paid by Government, otherwise the officer concerned should pay the share of such tax corresponding with the share of the rent payable by him and Government should be debited with the difference.

592. When accommodation for an office is provided in a private residence, or in a building hired for the purpose, the first charge in every year that an officer makes in his contingent bill on account of house-rent shall be supported by a certificate to the effect that a suitable public building was not available. VI, 712.

593. *Bonâ fide* charges for conveying furniture and tents from one office to another will be admitted when their removal has been sanctioned by the Superintending or Chief Engineer. Such expenses will be charged as "Carriage of Tools and Plant" in the case of Executive and Revenue offices and as office contingencies in the case of offices of Direction and Account. The removal of records, and the carriage of office furniture required on tour, will be charged to office contingencies. VI, 713.

594. The provisions of Article 1042 (a), Civil Service Regulations, which empower a Local Government to lay down the scale of Government tents to be supplied for the use on tour of any particular officer, VI, 714.

Police and other guards.

or class of officers, for office, and, if it think fit, private purposes, are applicable to the Public Works Department. The supply of the tents will be sanctioned under the same rules as those for the provision of office furniture (see para. 589) and the cost of their carriage will be regulated in accordance with clause (b) of Article 1042 of the Civil Service Regulations. This rule is also applicable to officers employed on construction, in cases where quarters have not been constructed or cannot be obtained.

Khalasies or tent-pitchers may be entertained for short periods for pitching Government tents used wholly or partly for office purposes by officers on tour and when this is the case their pay should be charged to "Office Contingencies." When, however, their employment partakes of a somewhat more permanent character, they should be treated as ordinary temporary establishment.

The charges for the establishment thus engaged, and the charge for the carriage of these tents should be supported by certificates, showing how the tents were used, countersigned by the "Controlling Officer."

The cost of carriage of all Government tents will be, in the first place, allocated to "Tools and Plant" in the case of Executive and Revenue officers, and to "Office Contingencies" in the case of officers of Direction and Accounts, those charge heads being promptly relieved of the sums recovered for "private purposes" under Article 1042 (b) of the Civil Service Regulations.

Police and other guards.

71, 715.

595. When marching or in camp on public duty, officers are allowed a guard for the protection of public property. Such guards are supplied without charge by the Police Department, and application for them should be made to the District Superintendent of Police by the officer requiring them, unless in the case of an Assistant

Police and other guards.

Engineer or Subordinate, when the application will be made by the Executive Engineer. Such guards will not, however, be supplied unless the officer travelling is in charge of Government money or valuable Government property, or unless the country is disturbed. In places where village chowkidars are utilised in place of constables, any remuneration over and above pay that they are authorised to receive should be charged in the contingent bill of the office, and the charge should be supported by a certificate to the effect that it is properly incurred under the above conditions.

596. In all cases where, through the inability of the Police Department to supply a guard from the regular Police Force, special guards have to be entertained, the sanction of the Local Government will be necessary. Officers may, however, in urgent cases, entertain the guard in anticipation of sanction, reporting their action at once to higher authority.

VI, 716.

597. The services of such extra guards should be dispensed with directly they are no longer required. The extensive use of cheques should lead to a considerable reduction in the amount of cash required to be kept in departmental treasure chests, and consequently the services of police for the guard of treasure should be seldom necessary. For the protection of other Government property, the services of the regular Police Force will not be necessary.

VI, 717.

598. The provision of funds for all Police guards required by the department rests entirely with the Civil Department; no charge on this account is to be borne by the department except under the circumstances stated in para. 600. If any expenditure is incurred in the department in consequence of the inability of the Police Department to supply the guards required from the regular Police force, the charge must be adjusted by transfer debit to the Civil Department—see also para. 998.

VI, 718.

Stationery.

VI, 719. 599. To ensure such charges being promptly accepted by the Civil Department, a copy of the orders sanctioning the entertainment of a guard should invariably be furnished to the Financial Department of the Local Government.

VI, 720. 600. The charge for travelling expenses incurred by Police or Barkandaz guards employed in escorting treasure required by disbursing officers of the Public Works Department, inclusive of the railway fares of the guards, are to be treated as contingent expenses incurred in the remittance of treasure, and should be accounted for as such by the officer incurring them and not as travelling allowance.

Stationery.

VI, 721. 601. Stationery is supplied to public offices by the Controller of Printing, Stationery and Stamps at Calcutta, and the Superintendents of Stationery at Bombay and Madras. Officers are prohibited from obtaining elsewhere articles which can be procured from the Stationery offices except under orders of the Local Government in each case. Officers will indent on the nearest Stationery office for their supplies.

VI, 722. 602. The following are the rules which regulate the supply of stationery: generally speaking they apply all over India but there are minor differences in the case of Madras and officers in that Presidency should consult the Stationery Manual.

VI, 723. 603. The Controller at Calcutta is authorized to issue circulars regulating minor points connected with the supply of stationery, subject to the approval of the Government of India in the Department of Commerce and Industry.

VI, 724. 604. Indents on the Controller of Printing, Stationery and Stamps, for supplies to the department will be made by the following officers only:—

Chief Engineers, for supplies to Superintending and Executive Engineers.

Stationery.

Examiners and Deputy Examiners of Accounts in independent charge.

Note.—Local Governments may, at their discretion, authorize Superintending Engineers to forward their own indents for stationery, and those of officers subordinate to them, direct to the Controller for compliance, after careful check and countersignature, instead of forwarding them through the Chief Engineer.

605. Indents will be despatched annually, at such times as will ensure their reaching the Controller on dates which will be fixed by him from time to time for the various provinces or divisions. Emergent indents on the Controller are not admitted except in cases of necessity. VI, 725.

606. Indents will be made out on printed forms supplied by the Controller which must be carefully filled up. The number and quantity of articles indented for must not exceed the scale of supply as per prescribed form, nor be in excess of actual requirements. VI, 726.

607. Indents will include drawing pencils, colours and drawing paper, but not cloth for mounting drawings which must be purchased and charged for in the monthly office contingent bill. VI, 727.

608. Chubb's locks and rubber stamps and stamping inks should be obtained through the Stationery office and not in the local markets. These articles should, therefore, be included in the general stationery indents. VI, 728.

609. The following rules are laid down for regulating the supply, issue and repair of type-writers required for the public service :— VI, 729 and 730.

- (1) Type-writers required for the public service will, like articles of stationery in general use, be obtained only by indent on the Controller, who will procure his supply by indent from the Secretary of State or purchase them in India from local agents of the manufacturers.

Stationery.

- (2) The cost of type-writers will be charged in the same way as that of stationery.
- (3) A type-writer should not be indented for without the previous sanction of the Local Government, or the Department of the Government of India concerned, or in the case of Departments, such as the Telegraph Department, to which the cost of stationery is directly charged, the Head of the Department.
- (4) Local Governments and Heads of Departments (including, for purposes of this rule, the Accountant General, Public Works Department), may authorise the purchase and use of type-writers of more than one pattern, provided that only those patterns are admitted which have been specially approved by them, and that before a new pattern is approved it shall have been fully established (after trial) that it possesses special advantages and is in important points superior to those already in use: provided also that the pattern chosen is one which can be obtained on reasonable terms by the Controller from local representatives of the manufacturers.
- (5) If a type-writer cannot be repaired locally, it should be sent to the Controller, who will issue instructions for the packing and transport of the instrument and will arrange for the repairs. No instrument should be rejected as worn out or unfit for use until it has been examined by the Controller, who, if he finds that it is in such a condition as to render further repair unprofitable, may issue a new type-writer in place of the one returned.

Stationery.

610. Indents for forms of accounts and returns will be sent annually by Chief and Superintending Engineers to the Examiner, who, after examination, will forward them to the Contractors for Printing Government of India Stock Forms for compliance. Executive Engineer will forward their indents direct to the Contractors. The forms will be despatched to the indenting officers direct. The Examiner should keep a small supply to meet urgent requirements. VI, 731.

611. Indents for Public Works Forms should be despatched to the Contractors for Printing Government of India Stock Forms so as to reach them not later than December, the despatch of the forms beginning in January and continuing till May. The practice of sending indents at irregular intervals should be avoided as far as possible, as it entails additional expense in packing and carriage. VI, 732.

612. Standard patterns of the various forms for correspondence, accounts, or returns, in use in the Department, will be supplied, from time to time, from the offices of the Accountant General, Chief Engineers or Examiners, to the Contractors for Printing Government of India Stock Forms. VI, 733.

613. Miscellaneous Forms used in the Department may be obtained from local presses, if they can thus be had cheaper than from Calcutta, but expenditure in such cases is only to be incurred under the previous sanction of Superintending Engineers. VI, 734.

614. Standard forms of the Department cannot be altered without the previous sanction of the Government of India, and local forms should not be introduced by any officer without the permission of the Local Government. VI, 735.

615. All officers entrusted with a supply of stationery and forms for their official use will take proper precautions to keep them in the custody of a responsible and trustworthy person and to maintain a record of the VI, 736.

Official Records.

receipts, issues and balances. Stock should be verified annually and the certificate of verification recorded in the register of stationery over the signature of a gazetted or other responsible officer.

Official Records.

VI, 737. 616. All official books and records are the property of the State, and must be carefully preserved, unless their destruction be sanctioned by superior authority. This rule includes the records of Subordinates which must be given up to the Executive Engineer when demanded.

VI, 738. 617. Superintending Engineers are competent to sanction the destruction of such records in Executive Engineer's offices or those of their subordinates as may be considered undoubtedly useless, but in ordering the destruction of such records great care should be exercised that it is confined to such as are valueless. A list of such records as properly appertain to the Accounts Branch of the Department should be forwarded to the Examiner for approval before their destruction is ordered by the Superintending Engineer. But the following should on no account be destroyed :—

Records connected with expenditure which is within the statute of limitation.

Ditto ditto on works not completed, although beyond the period of limitation.

Records of experiments and observations.

Records connected with claims to service and personal matters connected with persons in the service.

Cash-books of Executive Engineers and other disbursing officers.

617 A. Counterfoils of cheques issued may be destroyed after five complete years.

VI, 739. 618. The destruction of records in an Examiner's office will be carried out under instructions contained

Official Records.

in the accompaniment to Accountant General's Circular No. XXI of 1897.

619. Superintending Engineers may sanction the publication by Executive Engineers in the journal of the Asiatic Society or other scientific periodical of any papers connected with their official duties which may contain professional or scientific matter of general interest. VI, 740.

620. An officer, receiving a subpoena to produce official documents in a Court of Law, should, provided the documents be specified, produce them to the Court unless they are unpublished official records relating to any affairs of State, when he must refer to the officer at the head of his department. VI, 741.

621. A brief docket must be written on every official document so that its nature may be seen from the outside when folded up. The docket of estimates and bills must show their amount. VI, 742.

622. In addition to records relating to accounts, the following books and returns, properly indexed, must be kept up in Executive Engineers' offices, and produced at Superintending Engineers' inspections:— VI, 743.

Copies of indents, in bundles.

Copies of returns, in the printed forms filed in bundles.

Estimate book or file.

Copies of progress reports, in the printed form filed in bundles.

Register of buildings—P. W. D. Form No. 136.

Register of letters received and despatched, in books.

Letters received.

Drafts of letters despatched.

Volumes I, II and III of the P. W. D. Code and Parts of P. W. D. Forms relating thereto, corrected up to date.

Files of circulars.

Drawings.

Drawings.

VI, 744.

623. An Executive Engineer must keep on record in his office the following plans, or such of them, as are required in his division:—

Copies of all standard plans of buildings.

Complete plans, sections and elevations of every building under his charge, whether Military or Civil as actually constructed, any departures from sanctioned design being carefully noted. The boundaries of the ground attached to any buildings should be distinctly shown.

Plans of roads under his charge showing the quarries whence metal is obtained.

Detailed drawings including foundations, when practicable, of all bridges and other works in the division as actually constructed, any departures from sanctioned design being carefully noted. The boundaries of the ground attached to any buildings should be distinctly shown.

VI, 745.

624. Executive Engineers need not retain any but rough copies of drawings sent up with estimates for sanction. The originals will be returned to them, and these or tracings of them at the discretion of the Superintending Engineer must be retransmitted, after the work is finished, simultaneously with the completion report, with additions showing any change that may have been made in the design during execution.

VI, 746
and 747.

625. All drawings must be bound up, or drawn or mounted on cloth, to preserve them from being torn; and all drawings intended for submission to the Government of India should, as far as may be possible, be prepared in accordance with the instructions given in Appendix 8. It is desirable that, as a rule, the drawings should be on tracing cloth, and not on paper, and

Correspondence.

should be submitted in such a condition that they can be satisfactorily reproduced by photozincography.

Maps and Lithographic and Photographic works.

626. The rules of the Survey of India Department for the supply of printed maps and for the execution of lithographic or photographic work on the public service, or on payment, will be found in Part II of the *Gazette of India*, dated respectively, the 6th September 1902 and 15th February 1896, pages 964—965, and 174 to 177. VI, 748.

Correspondence.

627. Letters will usually be written on not less than half a sheet of foolscap, leaving a quarter margin on the inside of the page, but brief letters or memoranda may be of the docket form on a quarter sheet of foolscap. VI, 749.

628. In corresponding with subordinates, Executive Engineers may choose any form that is calculated to economise labour in writing, whilst maintaining a sufficient record. VI, 750.

629. Memoranda on half margin, the reference on one side and the reply on the other, will generally be found useful, no copy being taken by the person by whom the reference is made, as the original will be returned to him. VI, 751.

630. Each separate subject should be embodied in a separate letter, *e.g.* questions connected with the strength of establishments should not be mixed up with matters relating to engineering or the construction of works. VI, 752.

631. Extracts of correspondence should, as a general rule, be inserted in a letter, in preference to attaching a mass of copies. When enclosures are sent with a letter, a list must accompany it giving the number and date of each. VI, 753.

Correspondence.

- VI, 754. 632. The use of vernacular terms in English correspondence should be avoided.
- VI, 755. 633. When a letter or other document, either in original or transcript, is passed on by the receiver to a third party, no explanation being required, a covering letter is not necessary, a simple endorsement intimating the dates of receipt and transmission being sufficient. When the necessary opinion or explanation can be given in a few words, it may be incorporated in the docket. This applies equally to communications to the Government of India as to all other authorities.
- VI, 756. 634. Executive Engineers should be encouraged to express in the fullest manner their opinions on subjects of a professional character, and should be allowed the utmost latitude of explanation as to points of executive management, but they must convey their opinions and explanations to superior officers in a respectful manner; and Superintending Engineers are required to notice any improprieties in this respect, and to return for correction all letters in which this rule is not attended to.
- VI, 757. 635. No officer should correspond direct with an authority superior to the officer under whom he is immediately serving, or with the Local Government or the Government of India, out of the regular course, unless in a case of extreme emergency, in which case he must send copies of his communications to his immediate superior.
- VI, 758. 636. Letters containing proposals concerning other departments should, so far as is needful, be accompanied by references to the opinion of the officer concerned (in the case of a building, of the officer occupying it) and of the head of the department on the spot.
- VI, 759. 637. Letters containing remittances or valuable papers must be registered. When it is considered

Returns.

necessary to use wax-cloth for the purpose of protecting the papers from damp, etc., the wax-cloth should be used as an inside cover, the outer cover being as usual of paper.

638. Telegraphic messages on the service of the State may be classed as "urgent," "ordinary," or "deferred." "Urgent" messages should be sent only in cases of real emergency; the other classes should be used when it is essential to save the delay involved in the posting of a letter and reply.

VI, 760
and 761.

639. The telegraph should not be used for lengthy communications to be sent on the public service or for matters of minor urgency. A telegraphic message should be composed of as few words as are consistent with a clear rendering of its meaning.

VI, 762.

640. Communications connected with the interests or convenience of individuals should not be sent by telegraph at the expense of the State, unless it is known without doubt that the interests of the public service are concerned. An officer desiring information regarding his appointment, leave, transfer, pay, leave allowance, and other matters of a personal nature should himself pay for all necessary telegrams including the cost of replies.

VI, 763.

641. In the same way service stamps and official stationery should not be used in correspondence relating purely to matters of a personal nature. The covers of letters, etc., sent by Government officers in their official capacity, which relate nevertheless to the private interests and concerns of the individuals addressed should be marked "Service unpaid," and the unpaid postage at prepaid rates will be recovered from the addressees.

VI, 764.

Returns.

642. A list of the miscellaneous returns required to be submitted periodically to the Government of India

VI, 765.

Returns.

by officers of the Executive and Accounts branches and by Local Governments, in connection with the business of the department, is given in Appendix 9.

VI, 766.

643. With regard to other periodical returns not prescribed by the Government of India, officers to whom such returns are submitted should institute, at convenient intervals of time, an examination into the necessity for each return, with a view to the discontinuance of any that may be found to be no longer necessary.

Chapter VII.—Designs and Estimates for Works.

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PREPARATION AND SUBMISSION OF		REPAIRS—GENERAL REMARKS .	707
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Preparation and submission of projects.

644. The operations of the department are divided VII, 767.
primarily into two classes—"Original Works" and
"Repairs" or "Maintenance."

645. The class, Original Works, will include all VII, 768.
new constructions whether of entirely new works or of
additions and alterations to existing works; also all
repairs to newly purchased or previously abandoned
buildings required for bringing them into use. When
one description of work is substituted for another, as a
tiled roof for a thatched one, such work is to be classed
under "Original Works" and not under "Repairs."

646. The method of arriving at the valuation of a VII, 769.
building, with reference to repairs, is left to the Local
Government concerned, subject to the proviso that the
value assigned to any given building shall not exceed
the sum that would be arrived at were the approximate
rate per superficial foot of plinth area for that class of
building applied to it.

647. The class, "Repairs" or "Maintenance," will VII, 770.
include all operations required to maintain in proper
condition buildings and works in ordinary use excepting
the foregoing.

648. For every work proposed to be carried out, a VII, 771.
properly detailed estimate must be prepared for the sanc-
tion of the authority competent to accord sanction; and

Preparation and submission of projects.

in the case of an original work likely to exceed Rs. 200 the estimate should be accompanied by properly prepared drawings if necessary, showing fully the work proposed.

For works initiated by, or connected with, the requirements of other departments, it is necessary to obtain the concurrence of the department concerned to the proposals before final sanction to the execution of the work is accorded. This formal acceptance by the department concerned will be termed the *administrative approval* of the work; and in the case of works likely to exceed Rs. 2,500 in cost a preliminary report and statement of probable cost, together with such general plans or sketches as may be necessary to elucidate the proposal, should be submitted for the administrative approval of the department concerned before the detailed estimates and plans required for the purpose of the final or technical sanction in the Public Works Department are prepared. But, where the works are not likely to cost more than Rs. 2,500, a separate preliminary report may be dispensed with and the detailed plans and estimates submitted to the department concerned for necessary approval prior to the final or technical sanction being accorded.

VII, 771 A. 649. The limits up to which heads of departments or other local authorities may accord *administrative approval*, as regards proposals for original works connected with Imperial Departments, are as follows. For works above these limits the approval of the Government of India in the administrative department concerned is necessary :—

<i>Opium Department—</i>	Rs.
Opium Agents	500
Board of Revenue, Lower Provinces	2,500
Government of Bengal	50,000

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<i>Customs Department—</i>		Rs.
Government of Madras	.	20,000
„ of Bombay	.	20,000
„ of Bengal	.	20,000
<i>Postal Department—</i>		
Director General of Post Offices	.	20,000
<i>Telegraph Department—</i>		
Director General of Telegraphs	.	20,000
<i>Salt Department—</i>		
Commissioner, Northern India Salt Revenue	.	10,000
<i>Mint—</i>		
Mint Masters	.	2,500
<i>Paper Currency Department—</i>		
Head Commissioner of Paper Currency	.	2,500
<i>Forest Department—</i>		
Inspector General of Forests	.	2,000
<i>Survey Department—</i>		
Surveyor General	.	2,000

650. The papers to be submitted with the project for a work will consist of a report, a specification and a detailed statement of measurements and quantities, with an abstract showing the total estimated cost of each item. These documents together form what is called "the estimate" in the sense of this code. In the case of a project consisting of several works, the report may be a single document for all the works and likewise the specification; but details of measurements and abstracts may conveniently be prepared for each work, supplemented by a general abstract bringing the whole

together—see also paras. 658 and 659. In the case of estimates for Repairs or Maintenance, only the specification and the detailed statement of measurements and quantities with the abstract will ordinarily be required.

VII, 774.

651. To facilitate the preparation of estimates, a schedule of rates of each kind of work commonly executed shall be kept up in each division, and it will be the duty of Superintending Engineers, when inspecting divisional offices, to see that correct schedules of the rates at which work is actually being carried out are invariably recorded in a complete and satisfactory manner. The regulations for the due record of rates in a clear and systematic manner will be laid down by the Local Government.

VII, 776.

652. After the list of references will follow the report giving a brief abstract of the correspondence that has passed with reference to the project, stating in clear terms the object to be gained by the execution of the work estimated for, the reasons for the adoption of the estimated project or design in preference to others and any peculiarities which require elucidation. The time within which the work may be expected to be completed must also be mentioned. When the project is of an important nature, involving scientific points or other considerations of a special character, the report must also contain a complete account of the basis on which every part of it has been framed, the various considerations that have guided the designer in questions of engineering details, economy of construction, utility or the practical working of the project when carried out, and the method in which it is proposed to execute any portion of the work involving unusual difficulties of construction. Any local considerations which may affect the project, and particularly any circumstances affecting the rates, must also be fully entered into—see also para. 684.

653. Such full details as are obtainable regarding land required for the project, for which compensation must be paid, should be given. VII, 777.

654. The report will be followed by the specification, which must show fully and clearly, but as briefly as possible, the details of the work, how each portion is to be done and what materials are to be used. VII, 778.

655. Standard specifications of each kind of artificer's work, commonly executed, will be kept up for each province under the orders of the Chief Engineer, and should be referred to by number under the several items in the schedule of rates—see para. 651. VII, 779.

656. A general specification, describing clearly the nature of construction of the various parts of the building or other work, will usually be necessary in addition to the standard specifications, which will be referred to, where necessary. VII, 780.

657. The statement of detailed measurements following the specification will include the measurements of land, approximate or detailed, as the case may be, for which compensation will have to be paid, the area of each description of land being separately shown. VII, 781.

658. The abstract of the estimate will show the total cost, in rupees only, of each kind of work, the only exception to this rule being the case of miscellaneous petty works which may be entered in the abstract without measurements, the estimated cost being alone given (P. W. D. Form No. 120). A useful form of abstract in which several works are included is given in P. W. D. Form No. 118. VII, 782.

659. The abstract of the estimate may, under instructions of the Superintending Engineer, be framed to show merely the quantity and cost of each completed item of artificer's work, *e.g.*, brick-work, or it may be framed to show the cost of labour and materials separately. The adoption of either form of abstract should VII, 783.

Preparation and submission of projects.

be determined with reference to the mode in which it is proposed to carry on the work. If it is proposed to contract for the completed item of artificer's work, such as masonry, etc., then the first mentioned form of abstract will suffice; but if it is intended to purchase or procure material and to employ labour for construction separately, then the second form of abstract will admit of a closer, easier and earlier check on the outlay and it will therefore be preferable.

VII, 784. 660. The rates should generally agree with the schedule rates, but where from any cause these are not considered sufficient, or in excess, a detailed statement must be given in the report showing the manner in which the rate used in the estimate is arrived at. The same rule will hold good with regard to any rate differing from those formerly in force in the division, when no standard schedule exists, or when any work of a description not previously executed in the division is estimated for.

VII, 785. 661. The rates of the various descriptions of work are intended to cover all charges usual to, or necessary for, the execution of the work, including the salaries of all persons specially entertained for a work in connection with construction, subordinate supervision, and accounting for stores and labour, who, whether paid by the day or month, cease to be employed on the completion or cessation of the work; all such persons being included in the category of works establishment—see also para. 796.

VII, 786. 662. In addition to the usual charge of 5 *per cent.* for unforeseen contingencies, all incidental expenditure which can be foreseen, such as compensation for or cost of land, sheds for workmen and stores, should be separately provided for in the estimate. The provision for contingencies may not be diverted to any new work or repair which is not provided for in the estimate, and of which the cost exceeds Rs. 200, without the sanction of

the Superintending Engineer. In the case of specially selected officers in charge of executive divisions, Local Governments and Administrations may raise this power of sanction from Rs. 200 to Rs. 500.

663. Estimates for works on which it is intended to use prison labour will, as in the case of free labour, provide for the full market value of the work to be done, but a note of the reduction to be effected thereby should be made at the foot of the abstract of the estimate. VII, 787.

664. In paras. 1504 and 1505, it is ruled that Tools and Plant and Stock, the cost of which has already been met from Imperial Ordinary Funds should be transferred from one department to another free of charge. In framing therefore estimates to be met from Imperial Ordinary Funds, it will be necessary whenever it has been arranged to obtain Stock or Tools and Plant for a work from another department, to ascertain from that department the value of such materials to be transferred free of charge, and to deduct the same at foot from the total of the estimate. In recording the outlay on the work in the annual accounts, the value of the stores supplied free, and the department by which supplied, should be noted in the column of "Remarks." VII, 788.

665. The following measures are prescribed for general use in the department :— VII, 789.

Length.—The English foot. As a general rule, the foot will be divided decimally; duodecimal divisions, *i.e.*) inches, may, however, be used, if absolutely necessary. For long distances, the English mile and feet. The yard is never to be used.

Area.—The square foot, divided as a general rule decimally, 100 square feet being termed one 'square.'

For land the English acre and decimals; or for small areas, square feet.

Capacity or Solidity.—The cubic foot divided, as a general rule, decimally.

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Value.—All rates in estimates, etc., are to be quoted in rupees and decimals to two places.

Velocity.—Feet per second.

Angular velocity.—Revolutions per second.

Work.—Foot-pounds (avoirdupois).

Heaviness.—Pounds (avoirdupois) per cubic foot.

Power.—Foot-pounds per second, or horse-power of 33,000 foot-pounds per minute.

Heat.—Pounds (avoirdupois) of water raised one degree Fahrenheit.

Water discharges.—Cubic feet per second.

Water duty.—Irrigation, canal—Acres per cubic foot per second.

Ditto, tank—Acres per million cubic feet.

VII, 790.

666. The following units of work are prescribed :—

Unit of rate.

Earthwork . . .	Per 1,000 cubic feet.
Brickwork . . .	} Per 100 cubic feet.
Concrete . . .	
Pisé work . . .	
Road metalling . . .	
Rubble masonry . . .	} Per cubic foot.
Ashlar masonry . . .	
Pitching . . .	
Woodwork . . .	} Per 'square' of 100 square feet.
Painting . . .	
Plastering . . .	
Flooring . . .	
Roofing . . .	} Per square foot.
Turfing . . .	
Doors and windows . . .	Per acre.
Land . . .	

VII, 791.

667. Every drawing submitted with an estimate should have a clear title, which should be shown on the back. The signature of every officer, through whose hands the design passes, should be affixed.

668. In the preparation of designs for buildings the following scales are recommended for general use :—

VII, 792 to 794.

I.—The plan of very large buildings which would otherwise occupy more than “double elephant” sheet of drawing paper may be drawn to a scale of $\frac{1}{16}$ th of an inch to one foot; elevations and sections, however, drawn to so small a scale, except in buildings of a very simple nature, are unsatisfactory, for which reason plans, elevations and sections generally should be drawn to a scale of $\frac{1}{8}$ th of an inch to one foot.

II.—For proportions of detailed plans, elevations and sections $\frac{1}{2}$ an inch to one foot.

Note.—On these drawings details of construction should be clearly shown including horizontal joints of masonry and structural jointing of stone and brickwork.

III.—Mouldings, cornices and all details the forms and construction of which cannot be clearly shown to the scale of $\frac{1}{2}$ an inch to one foot should be drawn out full size. Repetition in drawing to a larger scale than $\frac{1}{8}$ th of an inch to a foot should be avoided as far as possible.

669. The use of intermediate scales should be discouraged as these have no practical advantage over those recommended and the habit of designing in a variety of scales does not promote the development of a sense of proportion.

670. The North point should be clearly shown on all plans for buildings.

671. Drawings should under no circumstances be folded.

672. Estimates, after being sanctioned by proper authority, will be returned to the Executive Engineer for record in his office. Estimates sanctioned by the

VII, 795.

local, Civil or Military authorities will be sent by the Executive to the Superintending Engineer. Superintending Engineer's sanctions are communicated monthly to Examiners in Form No. 48 (see para. 288).

Advices of all detailed estimates sanctioned by authority higher than a Superintending Engineer will be communicated to Examiners, monthly at least, in such form as may be prescribed by the Local Government.

VII, 796.

673. The authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide, and, accordingly, any anticipated or actual savings on a sanctioned estimate for a definite project should not, without special authority, be applied to carry out additional work not contemplated in the original project or fairly contingent on its actual execution.

VII, 797.

674. Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned, must be covered by a supplementary estimate, accompanied by a full report of the circumstances which render it necessary. The abstract must show the amount of the original estimate and the total of the sanction required including the supplementary amount.

VII, 798.

675. A revised estimate must be submitted when the sanctioned estimate is likely to be exceeded by more than 5 *per cent.*, either from the rates being found insufficient, or from any cause whatever, except as mentioned in para. 674.

VII, 799.

676. When a revised estimate is submitted, it must be accompanied by a comparative statement (P. W. D. Form No. 119). It is the duty alike of the Executive and of the Superintending Engineer to watch carefully the progress of expenditure and to see that a revised estimate is submitted directly the necessity arises.

677. When the submission of a revised estimate under the above rules is found necessary, it is essential that the revised estimate shall be compared with the latest existing sanction of competent authority. When by reason of intermediate modifications such existing sanction differs from that accorded by the highest authority concerned, a statement should be prepared showing how the sanction with which the revised estimate is compared has been arrived at. VII, 800.

678. When excesses occur at such an advanced period of the construction of a work as to render the submission of a revised estimate purposeless, the excesses will be dealt with in a completion report, in which details need only be given when the excess is above 5 *per cent.* of the original estimate. VII, 801.

679. Rules regarding zones of Defensive Works will be found in Army Regulations, India, Volume II, Appendix XX. Special attention is drawn to the restrictions on the construction of buildings, alteration of ground level and collection of materials in such zones: and to the prohibition of the transfer of State land in zones without the sanction of the Government of India. VII, 802.

680. The following rules will regulate the design and construction of fortifications under the administration of the Public Works Departments of Local Governments and Administrations which are designed for occupation by regular troops or which may, in certain circumstances, be garrisoned by them and of which the cost in consequence is debitable to the Military Works estimates:— VII, 803.

- (i) No new works or alterations or additions to existing works shall be executed until the project has been examined and passed by the Director General of Military Works Services. For this purpose the project, duly countersigned by the responsible Civil or

Original Works—Buildings.

Political authority concerned, shall be forwarded to the General Officer Commanding the Division in which the fortification is situated for submission to authority competent to sanction the execution of the work.

- (ii) Royal Engineer Officers alone are to be entrusted with the supervision and execution of works of this nature. Cases in which it is not possible to comply fully with this rule should be referred to the Government of India for orders.

Original Works—Buildings.

- VII, 806. 681. Applications for new buildings, and for additions or alterations to existing buildings required for the use of any department, shall be made by the officer of the department concerned, in communication with the Executive Engineer.
- VII, 806. 682. Every design and estimate relating to buildings for another department must be submitted to the departmental officer concerned, before being sent to the authority by whom it has to be sanctioned, or to the Superintending Engineer, as the case may be.
- VII, 807. 683. The site of every building should, if possible, be definitely settled before the detailed designs and estimates are prepared.
- VII, 808. 684. The choice of sites for buildings always requires careful consideration, but when designed as residences, especially for a large number of persons, the point becomes one of paramount importance. In the case of jails, etc., the Executive Engineer must carefully investigate the nature of the drainage for a considerable distance round the proposed site, particularly satisfying himself that the spot (and, as far as possible, the neighbourhood) is not liable to flood; he must

examine the position of the neighbouring buildings, cultivation, tanks, jheels, jungles ; note the direction of the prevailing winds, and character of the country over which they blow with reference to the aspect of the buildings, and must, if possible, obtain the opinion of Medical Officers as to the salubrity of the site with reference to these and all other circumstances ; the quality and sufficiency of the supply of water must also be carefully investigated. The results of these investigations should be stated in the report on the estimate.

685. In all cases Local authorities must be consulted as to the convenience of a site. In the case of works of buildings which are intended to be erected in the neighbourhood of any Fort or cantonment the matter should, in the first instance, be referred to the local Military Works officer for an expression of his opinion from a Military point of view, and then submitted to the Government of India in the Army Department for concurrence, and when such concurrence has been obtained, no deviation is permitted without previous reference to that Department. VII, 809.

686. The expense attendant upon the necessary examination of the soil for the foundations of works ordered by proper authority may be brought forward in the Executive Engineer's monthly accounts. Any outlay likely to exceed Rs. 200 will require previous sanction. VII, 810.

687. Thatched roofs are prohibited, except in the case of buildings of small importance, of a temporary character and removed from other buildings. Iron roofs should be provided for all buildings constructed for forges, furnaces, etc., whether on first construction or on subsequent renewal of roofs. VII, 811.

688. Powder magazines, and all buildings which, from their height or exposed situation, are likely to be struck by lightning, should be provided with lightning VII, 812.

conductors, on the system laid down in the code of instructions for the guidance of Public Works officers in the erection and testing of lightning conductors.

VII, 813. **689.** All lightning conductors and their connections with the earth shall be inspected and tested periodically under the rules laid down in Section XIV of the Code of Instructions. The inspections and testing will be carried out by the Public Works officers. A report of each inspection should be submitted to the Superintending Engineer, who will take immediate and effective measures for remedying the defects therein brought to notice, at the same time reporting to higher authority the action taken by him.

VII, 814. **690.** Estimates for building will, as a rule, be accompanied by drawings as follows:—

1st.—A block plan showing the situation of the proposed building with reference to others; the various features in proximity to the intended site; meridian line; prevailing direction of the wind; and all other matters capable of graphic delineation which may have influenced the selection.

2nd.—A ground plan or plans of the building, foundations and various stories as required.

3rd.—Sections through the buildings in such directions as may be necessary to exhibit the intended form and dimensions of every part.

4th.—Elevations where necessary.

5th.—A plan or plans showing the general arrangement and distribution of the timbers or iron-work of the floors and roof, and such working drawings as may enable the officer responsible for the project to judge of the details.

Original Works—Roads and Bridges.

VII, 815. **691.** Projects for the construction of new roads must be accompanied by the following plans, described in detail in the ensuing paragraphs:—

1st.—An index map.

2nd.—A detailed survey and longitudinal section.

Original Works—Roads and Bridges.

3rd.—Sheets of transverse sections.

4th.—Drawings of all the masonry, iron or timber works in the order in which they occur in the line.

692. Projects for roads when submitted to the Government of India for sanction should be accompanied by the following documents, *viz.*:— VII, 816.

- (i) Report including a brief note on the proposed gradients.
- (ii) Abstract estimate of cost.
- (iii) Index map.
- (iv) Plans of important works only.

The documents numbered (i) to (iii) above should be either duplicates or copies as they are required for purposes of record by the Government of India, and will not be returned with the orders on the project. Detailed estimates and sections are not required with such projects when being dealt with by the Government of India and need not be submitted.

693. For the index maps, those of the Revenue Survey (which, uncoloured if necessary, may be procured from the Surveyor General's office) with the project entered upon them, will often prove useful. These maps should show the features that are likely to affect the utility or influence the direction of the road. Maps published by the Survey Department are issued only on receipt of requisitions. The scale on which the maps are required should be specified. VII, 817.

694. The detailed survey will follow, in separate consecutive sheets, the survey above and the corresponding longitudinal section, on the same horizontal scale, below, with transverse sections, in place, above or below the longitudinal section. Where the latter arrangement is adopted, the sections as per third head in para. 691 will not be needed except for the drainages passed on the line which it may be convenient to show separately. VII, 818.

695. On the detailed survey should be marked the proposed sites of all drains and bridges, which should VII, 819.

have numbers affixed to them in regular order, also the miles from one end of the road (or sub-division of the road) to the other.

VII, 820. **696.** The longitudinal section must show the height of the natural surface of the ground along the centre line of the proposed road, the greatest height of inundations, as also the heights of any existing lines of communication at the points crossed by the proposed road. The gradient of every portion must be shown, and the position of any bench-marks of which levels may have been taken. These levels should, where possible, be connected with the zero of the Trigonometrical Survey, and a permanent bench-mark left for subsequent reference.

VII, 821. **697.** The crosssections will be given with greater or less frequency according as the original surface of the ground is more or less transversely sloping.

VII, 822. **698.** Every estimate for a bridge of any importance should, if possible, be accompanied by a plan and longitudinal section of the river bed and banks, extending two miles above and below the intended site, and by a sufficient number of cross sections of the stream showing the maximum flood levels. The area of the flood section in each case, with the hydraulic mean depth, will be noted on the plan, as also the velocity of the stream, as determined (preferably) by experiment in floods, or by calculation, or both, and the waterway proposed to be allowed through the bridge with the increase of velocity and probable rise in flood level due thereto. The formula used in such calculations will invariably be stated, and, where practicable, a map showing the entire drainage area of the river; and a statement of the maximum rainfall in twenty-four hours.

VII, 823. **699.** Should any bridges have been previously erected over the same stream near the site of that proposed, the waterway, and the effect of the current upon them, should be noted and entered in the report.

Original Works—Embankments.

700. For arches of large span, detailed drawings must be given of the proposed centres, showing the arrangements for striking them. VII, 824.

701. Whenever it may be possible, borings should be taken, or pits sunk to a depth of 10 feet for large works and 5 feet for small works, below the level of sole of foundation pit, and section submitted showing accurately the depth and nature of the several strata pierced. VII, 825.

702. Centres of large bridges should form a separate item in the estimate. VII, 826.

703. Estimates for new lines of road must include the cost of all dwelling and inspection houses intended to be built along it for the accommodation of subordinates and others. VII, 827.

704. Inspection houses are usually of three classes of dimensions given in standard plans furnished by Government. The number of each class to be allowed on any new line of road, being dependent on local circumstances, will be decided specially for each case by the authority sanctioning the estimate, but as a general rule, these houses will be from 10 to 12 miles apart. In those places in which it is probable that a subordinate will permanently reside on the completion of the road, first class houses should be erected, never less than 50 miles apart. Houses of the second class, which contain a room for the Executive Engineer as well as for the subordinate, may be at distances of about 10 miles from each other, or from the first class houses. Those of the third class will only be built near the site of a large bridge or other work requiring an officer or subordinate to reside on the spot during its construction. VII, 828.

Every estimate for a new road shall give the rate per mile of each kind of work, as earthwork, metalling, bridges, compensation for land, etc. VII, 829.

Original Works—Embankments.

705. The instructions in the preceding paragraphs in respect to roads will apply generally to projects in VII, 830.

Repairs—General Remarks.

connection with river embankments, but in the case of new lines of such works it is necessary that the report should show clearly the financial responsibilities of Government in connection therewith, and the manner in which it is proposed that the outlay should be recovered.

- VII, 831. **706.** In all cases when any Act of Legislature in respect to embankments may be in force, its provisions must be carefully attended to.

Repairs—General Remarks.

- VII, 832. **707.** The department is responsible for efficiently maintaining all public buildings and other works under its charge by executing such timely repairs as may be necessary.

- VII, 833. **708.** Repairs are ordinarily of three kinds: *first*, those which as a matter of regulation are carried out periodically, and which are usually of the same quantity from time to time, such as painting and white-washing to a building or new coating of metal on a road; *second*, those which are not done as a matter of regulation periodically, but which it is convenient to carry out, so far as may be necessary, at the time of periodical repairs; and *third*, such occasional or petty repairs as become necessary from time to time, and which may have to be carried out between the times of periodical repair.

- VII, 834. **709.** Provision for repairs of the first two kinds will be made in annual estimates, and for the third kind in separate requisitions as the occasion may require.

- VII, 835. **710.** A separate estimate should be prepared for the maintenance of each work, or of each class of building in each district, or of a portion of a work or group of works as detailed in the form of Budget Estimate, Part II. Attention to this point is necessary, for in the principal accounts, the total outlay against each estimate

Repairs—General Remarks.

being alone posted, it is only by recording the outlay year after year on the maintenance of each particular set of buildings or works that useful comparisons can be made.

711. Each estimate will include the whole expenditure considered requisite during the official year for the proper maintenance of the work concerned. Should any additional expenditure be needed for its maintenance during the year beyond what has been provided for, the outlay should be met by a supplementary estimate. VII, 836.

712. Repairs estimates should, like those for original works, provide for the removal of all rubbish which may have accumulated, filling in unsightly pits, etc., round the buildings; all works establishment employed specially on the work; and under separate sub-heads, all watchmen sanctioned by competent authority for the care of vacant buildings, guarding works, working sluices, etc. VII, 837.

713. Executive Engineers should be careful to note on estimates those items of work of which the quantities to be executed have been tested by themselves, in distinction to those which have been inserted upon the measurements of their subordinates, and Superintending Engineers are required to see that the supervision exercised in this respect by Executive Engineers is sufficient. VII, 838.

714. The sanction to a repair estimate lapses at the end of the official year, but in all cases when inconvenience would arise from the stoppage of work, the repairs may be carried on to completion, the expenditure after the 31st March being treated as expenditure against a fresh repair estimate for the current year. The preparation of a second, or even of a completion estimate, is unnecessary unless modifications in quantities, etc., render such desirable. And unless a second VII, 839.

CHAP. VII.] DESIGNS AND ESTIMATES FOR WORKS.

Repairs—Buildings.

independent estimate is sanctioned, only one completion report is necessary.

VII, 840.

715. Estimates for *special* repairs do not lapse with the official year when the repairs extend beyond the 31st March, but remain current till the completion of the repairs in the same manner as estimates for original works.

VII, 841.

716. Usually in the case of estimates for repairs it will not be necessary that a detailed specification of the work should be given. It will be sufficient to refer to the schedule or standard specifications referred to in para. 655, confining the estimate in this case to the detail of measurements and the abstract.

VII, 842.

717. Local Governments may frame rules which shall have the same force as this code: *first*, as to the date by which estimates for the repairs of each class of work shall be submitted by the Executive Engineer for sanction; *second*, for determining the order in which repairs at any station or any group of stations shall be carried out; *third*, as to the period after which any description of work shall be renewed, and all such like matters.

Repairs—Buildings.

VII, 843.

718. Each Superintending Engineer will keep a register (in P. W. D. Form No. 126) of all buildings in charge of the department within his circle, and each Executive Engineer a similar register of all the buildings within his division. These registers will show whether the building is to be maintained at the cost of Imperial, Provincial or Local Funds. The portion of the register relating to churches should be kept in P. W. D. Form No. 137.

II, 844.

719. In the case of all descriptions of work, for the renewal of which any specific period of time has been fixed, the estimate for its repair shall show the date when such item of work was last executed.

DESIGNS AND ESTIMATES FOR WORKS. [CHAP. VII.]

Repairs—Buildings.—Repairs—Roads and Bridges.

720. The estimate when prepared will be submitted to the officer occupying such building, or in the case of military buildings in charge of the department, to the Officer Commanding the station, for countersignature in token that all repairs known to be required are provided for. The estimate on return to the Executive Engineer will be forwarded to the Superintending Engineer, by whom it will be finally dealt with as laid down in para. 236, a copy of the abstract as sanctioned being passed on to the Examiner. VII, 845.

721. To facilitate the preparation of estimates for periodical repairs, a standard measurement book should be kept in the office of each Executive Engineer, showing the detailed measurements of each kind of work which is usually subject to renewal in each work under their charge. VII, 846.

722. In the case of buildings occupied by officers of the Civil Department, occasional repairs not provided for in the annual estimate will be executed on requisitions sanctioned under para. 837. VII, 847.

723. In exceptional cases when buildings are rented for purposes connected with the administration, other than as offices, or where compensation in lieu of quarters has to be paid, due provision must be made under the head "Repairs". VII, 848.

724. Where Municipal or other taxes on public buildings are payable by Government, provision for such taxes should be made in the annual repair estimate. VII, 849.

Repairs—Roads and Bridges.

725. In the case of metalled roads the repair operations will include:— VII, 850.

- (1) Collection of metal.
- (2) Spreading and consolidation of metal. including making up the unmetalled portions of the road to the proper level.
- (3) Ordinary maintenance, either by maintenance gang or other establishment.
- (4) Repair of bridges.
- (5) Repair of buildings and other works.

CHAP. VII.] DESIGNS AND ESTIMATES FOR WORKS.

Repairs—Embankments.

VII, 851. 726. For each of the above operations a separate annual estimate should be submitted, should Local Governments consider it desirable in any particular case.

VII, 852. 727. In the maintenance of metalled roads it should be the endeavour to spread the periodical renewals of metal over a series of years according to the period which the surface is found to last, so that equal portions may, as far as possible, be renewed every year.

VII, 853. 728. Repair estimates should, as far as conveniently practicable, include all the work to be done under each of the above-mentioned operations within the official year, and those for ordinary maintenance should provide a mileage rate for petty unforeseen repairs—See paras. 714 and 715.

VII, 854. 729. An estimate for the collection of metal should, if possible, be accompanied by an index map showing the date when the last coating was spread, the quality of metal, if any, already in store on that portion of the road, and the distance of the quarry or other source whence the material is procurable.

VII, 855. 730. Unless the metal is to be obtained by purchase or contract, delivered on the road, the estimate should show the proposed cost, divided under "cost of collection" and "carriage"; if the metal is to be manufactured, the probable outlay on each sub-head of the operation should be shown distinct from carriage.

VII, 856. 731. In the case of unmetalled roads, one annual estimate for each road will usually suffice.

VII, 857. 732. It is the duty of Superintending Engineers to see that a sufficient, but not an excessive, stock of metal is maintained on every important line of road.

Repairs—Embankments.

VII, 858. 733. The maintenance of embankments will, in ordinary cases, embrace the following:—

A.—Repairs to earthwork of the body of the embankment, including the filling of breaches, if any, and the cost of any establishment for watching and guarding

DESIGNS AND ESTIMATES FOR WORKS. [CHAP. VII.]

Special rules for the preparation of Irrigation projects.

B.—Construction of retired line where the old line is threatened by erosion of the bank.

C.—Construction of spur or other works for the protection of existing line of embankment.

D.—Repair of the sluices or other works in the embankment, and the boundary marks of the embankment lands.

E.—Repair and maintenance of the inspection and other buildings connected with the embankment.

734. For each line or circuit of embankments a separate set of repair estimates will be annually required and they will usually consist of the following:— VII, 859.

(1) Ordinary maintenance, including items *A*, *B* and *C* of para. 733.

(2) Repair of sluices and other works.

(3) Repair of buildings.

735. For ordinary maintenance it will be necessary to prepare an estimate early in the financial year, providing for such portion of the work of the previous year as may remain incomplete at the end of the official year, with a mileage rate for petty repairs. As soon as possible after the floods have gone down, a supplementary estimate should be prepared for any extra work thereby occasioned that has to be executed before the end of the official year. VII, 860.

Special rules for the preparation of Irrigation projects.

736. The report on a new project for irrigation should commence with a brief abstract of any correspondence that has passed with reference to it, and of orders issued, with a statement of the steps taken in compliance with those orders. VII, 862.

737. A general description to be given of the tract of country which will be affected by the proposed works, and the circumstances which render the introduction of artificial irrigation or navigation desirable. Information VII, 863.

Special rules for the preparation of Irrigation projects.

to be given on the following points so far as data are available :—

- I.—The rainfall from actual observation, with its distribution through the months of the year, also whether the tract of country has been subject to scarcity or famine.
- II.—The depth of water below the ground surface; and the quality of the water in wells, whether brackish or otherwise.
- III.—Whether irrigation is now practised; and if so, from what sources the water is derived and the actual area irrigated.
- IV.—The character of the agricultural seasons, whether the division of kharif and rabi is maintained or not.
- V.—What are the chief marts for the agricultural produce of the district; and what are the chief lines on which water-carriage (if such is proposed) is likely to be most valuable for purposes of inland trade, either in respect to agricultural produce or any other commodity.
- VI.—The existing trade-routes of the district.
- VII.—What will be the probable fair money-value of water to the chief crops likely to require it, and the rates probably obtainable.
- VIII.—Whether the settlement of the land revenue is permanently fixed, or what are the conditions under which it is made.
- IX.—Whether any special arrangements are suggested in relation to the system of charging for water supplied consequent on any peculiarity of the tenure of land or otherwise.

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- X.—Whether any protection by drainage or embankment, or otherwise, is at the same time needed for the district or parts of it.
- XI.—Whether the landholders would be likely to co-operate with Government in the extension of irrigation. This should be ascertained from actual enquiry from the leading men or through the Civil Officers.
- XII.—When the existing area under cultivation is large, the following should be added :—
The more important crops of the districts, giving approximate areas of cultivation.
- XIII.—Whether any railway exists in the tract affected, if so, whether it will meet the needs of export; if none exists, it should be stated whether one will be required.
- XIV.—The weight of the ordinary produce of the unirrigated crops per acre, for comparison with the produce of irrigated lands in the same or neighbouring districts.
- XV.—Whether there is at present any important export of agricultural produce; and if so, to what places, and what are the chief staples.
- XVI.—The opinions of the local revenue officers should also be given as to the desirability or necessity on all grounds of the projected works, and their views as to the financial results.

738. A general description of the proposed works should follow, including the sources from which the supply of water is to be drawn, the quantity of water available at different periods of the year, and the quantity it is proposed to utilize; also the character of the sediment brought down whether likely to fertilize or the reverse, the area of land commanded, the average area usually cultivated, and the area probably irrigable; the

VII, 864;

Special rules for the preparation of Irrigation projects.

lengths of main channels and distributaries, and, if navigation be also contemplated, the length of the navigable portion.

The reasons for the adoption of the particular scheme recommended in preference to any other; and a full account of the bases on which the alignments of channels and other portions of the designs have been projected, with a careful analysis of any engineering questions involved.

The question of labour and the sources whence it is obtainable, and the probable effects of the operations on the existing rates, to be entered into fully.

The localities whence materials are obtainable, and the facilities for manufacture, with the probable rates; the results of any experiments on the quality of lime, the character of brick, clay, etc.

The method proposed of carrying out the work, and the establishment probably required.

The executive divisions into which the works should be divided, and the time which will probably be occupied in construction.

The returns expected from the works (in the case of all works for which Capital and Revenue accounts are kept) and the basis on which they are calculated should, in the case of projects that require the sanction of the Government of India or Secretary of State, be exhibited in Public Works Department Form No. 155.

The complete estimates for a project should include indirect charges, as well as the cash outlay. The main headings are as follows:—

- | | |
|----------------------|---|
| Cash outlay . . . | 1. Works. |
| | 2. Tools and plant. |
| | 3. Establishment. |
| Indirect charges . . | 1. Capitalization of abatement of land revenue on area occupied by works. |
| | 2. Provision for leave and pension allowances of establishment. |

Special rules for the preparation of Irrigation projects.

739. The quantity of water allotted to each main channel, and the area irrigable therefrom, to be shown in tabular form. VII, 866.

740. The dimensions of the channels and works on each to be entered in P. W. D. Form No. 155 A.: all dimensions to be in English feet and decimals, contents in cubic feet, distances in English statute miles and feet; velocities of current in feet per second, and discharges in cubic feet per second: wherever possible, the levels to be reduced from the great trigonometrical survey datum or mean sea-level. VII, 867.

741. The works to be classified as laid down in Appendix 22, and a report submitted under each head of classification, showing clearly how the dimensions of the works, declivities of channels, etc., and especially the water-way provided for the passage of drainage, have been arrived at; the formulæ used and the detail of the calculation in each case, may be given, if more convenient, in an appendix. The mode in which the discharges of streams have been measured to be fully described. VII, 868.

742. The considerations which have led to the determination of the current velocities fixed on for the canal channels, and the probable effect on the bed and banks to be fully set forth. VII, 869.

743. In the case of dams, embankments, lock-gates, etc., all calculations respecting the pressure of water on them to be given, as well as those of the capacity of all escape channels from weirs for the discharge of flood-waters, and the probable quantity of flood-water to be provided for; and the afflux due to dams, bridges or other obstructions. VII, 870.

744. The effect of the works on the natural drainage of the country should be carefully considered, and the precautions taken to prevent injury by inundations or VII, 871
¹⁰
 VII, 897.

Special rules for the preparation of Irrigation projects.

percolation explained. The drawings required are specified below :—

- (1) Index map showing the main channels proposed and positions of the most important works. The engraved maps published by the Surveyor General's department on $\frac{1}{4}$ th inch and $\frac{1}{16}$ th inch to the mile, as may be most convenient, may be utilized for this purpose.
- (2) Contoured map, or protractions of levels, cross and longitudinal, on which the projected channels and the natural drainage lines should be shown on scale of 1 or 2 inches to the mile.
- (3) Profiles of cross-sections : *horizontal* scale same as contoured map ; *vertical* usually 100 times horizontal.
- (4) Longitudinal sections of channels, showing bed and banks, ground-surface, level of water at full supply surface of springs, and top of substratum of sand, if extensive, as it is in many parts of India: same scales as in previous sub-paragraph.
- (5) Cross-sections of channels, including banks and land up to side boundaries on any convenient scale such as $\frac{1}{10}$ -th, $\frac{1}{20}$ -th, $\frac{1}{100}$ -th, etc., of actual size ; dimensions to be written in feet and decimals of feet.
- (6) Plans of works, usually $\frac{1}{50}$ th or $\frac{1}{100}$ th. Details of iron-work to be shown in inches and eighths.
- (7) Arrangements of banks and roads at bridges, etc., to be shown on separate plans of small scale. A separate index plan on small scale, showing the general alignment of the works when several are combined, such as at head works, branch heads, etc., details of portions of the above to be shown on larger scales. Dimensions in feet and decimals of feet.

DESIGNS AND ESTIMATES FOR WORKS. [CHAP. VII.]

Special rules for the preparation of Irrigation projects.

- (8) The reduced levels of floorings, crest and foot of falls, and surface of springs to be entered.
- (9) Geological section at site of work, showing the several strata to some depth below the foundations as far as actually ascertained.
- (10) No maps or plans to be on paper of larger size than double elephant.
- (11) Meridian line to be shown on every map and scale and representative fractions on every map or plan.
- (12) The width of the roadway of bridges to be measured between the parapets including wheel-guards.
- (13) Headway under bridge for passage of boats should in general be a clear rectangle, 11 feet high by 20 feet wide, exclusive of tow-paths. For steamer traffic, greater height would probably be required.
- (14) Colours to be used on drawings—

Maps.

Water	Indigo.
Roads, unmetalled . .	Burnt sienna.
„ metalled . .	Burnt sienna, between two parallel lines.
Railroads	Thick black line (barred).
Dry nullahs or drainages .	Burnt umber.
Canals	Thick blue line.
Distributaries . . .	Thin blue line.
Brick-houses	Lake or carmine.
Mud-houses	Light Indian ink.

CHAP. VII.] DESIGNS AND ESTIMATES FOR WORKS.

Special rules for the preparation of Irrigation projects.

Plans of Works.

Boulders without mortar	.	Light burnt umber dotted with Indian ink.
„ in mortar	.	Light shade lake dotted with dark lake.
Stone-work	.	Burnt umber.
Concrete	.	Burnt umber with fine dots.
Brick-work in mortar	.	Lake.
„ in mud	.	Light-red.
Unburnt bricks in mud	.	Light Indian ink.

Earthwork—

Natural	.	Burnt sienna.
Artificial	.	Light burnt sienna and Indian ink.

Iron-work	.	Indigo and Indian ink.
Cast-iron	.	Indigo.
Wrought iron	.	Prussian blue.

Wood-work—

Fir	.	Yellow ochre.
Hard wood	.	Burnt sienna and burnt umber.

Elevations	.	Light burnt umber.
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(15) Estimates to be drawn out in standard forms and under the prescribed headings of classification. Lineal measurements in feet and contents in cubic feet, areas of land in acres and decimals of acres. Calculations of cost in rupees and decimals.

(16) For reservoir projects, of which channels do not form a part, or when the channels are small or of the nature of distributaries, less detail is required.

745. The report should give the area of the tank and contents when full, the area of land commanded and irrigable, the length of the dam, its *maximum* height, materials of which it is proposed to construct it, form, etc., length of surplus weir or weirs, mode in which the water is to be let off for irrigation. The questions of the available water-supply, number of times the reservoir will probably fill during the year, rainfall and proportion flowing off the catchment, character of soil and general slopes of the country, loss by evaporation and absorption, quality of the water, etc., should be fully dealt with, as well as the quantity of flood-water for which provision must be made, and the waterway of the escape weirs.

VII, 888.

746. If the water is drawn from the reservoir by large channels, details to be given for them as described, in the case of a canal project. In all projects which may affect riparian or other interests in Native States; before the estimate is submitted for the orders of the Government of India, the views of the Darbar, or Darbars, must be obtained through the Political authorities concerned, namely :—

VII, 889.

1. For States under the political control of a Local Government—through the Local Government.
2. For States in the Baluchistan, Central India and Rajputana Agencies and the North-West Frontier Province—through the Agent to the Governor General.
3. For Hyderabad, Mysore, Baroda, Jammu and Kashmir and Nepal—through the Resident.

747. For town-supply projects, the nature and quantity of the existing water-supply should be given, and the reasons necessitating an improved supply; the possible sources of an additional supply and the reasons for preferring the scheme submitted; the area and number of people, horses, cattle, etc., to be supplied, as well

VII, 890.

as the estimated daily allowance in gallons for each European, Native, horse, etc., the quality of the water whether requiring filtration or not; whether religious objections are likely to be raised to the use of the water.

VII, 891.

748. The report should be accompanied by an index map showing the lines of main and distributary piping, and plans of all works including filters, service reservoirs, settling tanks, etc. If pumping is contemplated, the annual cost of working the pumps should be estimated, the mode of calculating dimensions of pipes, etc., and formulæ used should form one of the appendices.

Chapter VIII.—Contracts.

Contracts for the execution of Public Works.

749. The term “contract,” as used in this code, has VIII, 892.
a limited and technical meaning, and does not include agreements for carrying out work by petty contract on fixed rates, whether it be piece-work, where no restriction is imposed on the quantity of work performed daily by the individual labourer, or task work, where the dimensions or quantities are specified, nor does it include mere ordinary purchases of materials or stores. For such classes of agreements it is left to Local Governments to frame such subsidiary rules as may be suitable to the special circumstances of each province.

750. A “Manual for the guidance of officers of the VIII, 893.
Public Works Department in their relations with contractors” has been published for the general guidance and assistance of executive officers. The instructions contained in it must, however, be followed subject to the orders in para. 328 which require a reference to competent authority before entering upon legal proceedings.

751. Contracts for the execution of Public Works VIII, 894.
are usually of three classes—

I.—Works of construction or repair under supervision in which the Contractor undertakes to provide the whole or part of the labour, material or plant required by the Engineer and to perform the work under his direction.

II.—Supply of materials.

III.—Maintenance, in which the Contractor engages to maintain certain works in a specified condition of efficiency. This kind of contract is admissible in exceptional cases only.

752. Contracts of each class may be of three kinds, VIII, 895.
viz., Lump-sum, Schedule, and a combination of these two.

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- VIII, 896. **753.** In a lump-sum contract the Contractor engage to execute the work with all its contingencies for a fixed sum. A purely lump-sum contract is not of frequent occurrence, as it is generally necessary to provide for alterations in the original design which subsequently may be found necessary.
- VIII, 897. **754.** Schedule contracts are those in which the Contractor undertakes to execute the work at fixed rates the sum he is to receive depending on the quantities and kinds of work done or materials supplied.
- VIII, 898. **755.** The third kind of contract is a combination of both these. Thus a fixed sum is proposed for the completion of the work as specified, and a schedule of rates is agreed upon by which to regulate the price to be paid, or to be deducted, for additions or alterations.
- VIII, 899. **756.** In framing contracts of any description, care should be taken to retain in the hands of Government the supply of English materials, if required, to any considerable extent, and to arrange the terms accordingly. Such stores would be supplied either from the existing Government stock or obtained in ordinary course by indent on the Secretary of State or by purchases in the local market.
- VIII, 900
and 901. **757.** No person under the rank of Executive Engineer, except an Assistant Engineer in charge of an Executive Engineer's office, can accept any tender or make a contract for Public Works. An Executive or Assistant Engineer in charge of a division is authorised to accept tenders for the execution of any sanctioned work within the amount of the sanctioned estimate for the work, and subject to a limit of Rs. 2,000 which, in the case of specially selected *Executive* officers, a Local Government may raise to Rs. 5,000. Similarly, a Superintending Engineer may accept tenders up to Rs. 10,000, which limit may be raised to Rs. 20,000, at the discretion of the Local Government, and a Chief Engineer personally or a Secretary to a Local Government, on behalf of the Local Government, up to the limits within which the Local Government can sanction estimates for works; but when these last named tenders

are exceeded, the tender must be referred for the orders of the Government of India.

758. Contracts and other instruments connected VIII, 902. with leases for grazing cattle on canal banks may be executed by officers in charge of canal divisions.

759. It is not the intention to prevent the officers VIII, 903. mentioned in para. 757 giving out to different contractors a number of contracts relating to one work which is estimated to cost more than the sums named as the limits of their powers, provided that no individual contractor receives a contract amounting to more than this sum, in connection with one work or estimate to be in force at one time. It will be discretionary with Superintending Engineers to require the submission from any particular Executive Engineers of reports of contracts entered into by them.

760. Before a work is given out on contract the VIII, 905. Executive Engineer shall prepare "contract documents" to include—

1st.—A complete set of drawings showing the general dimensions of the proposed work, and, so far as necessary, details of the various parts.

2nd.—A complete specification of the work to be done and of the materials to be used, unless reference can be made to some Standard Specification—see para. 655.

3rd.—A schedule of the quantities of the various descriptions of work.

4th.—A set of "conditions of contract" to be complied with by the person whose tender may be accepted.

761. If the amount of tender is likely to be beyond VIII, 906. the Executive Engineer's power to accept, or to be of an unusual character, he should, before publicly inviting tenders, submit the contract documents to the Superintending Engineer for his approval or remark, together with a copy of the proposed advertisement for tenders, and the form in which tenders are to be submitted. If the amount of tender is likely to exceed the Superintending Engineer's power of acceptance, or to be of a very special nature, that officer will, in like manner, submit the contract documents to the Chief Engineer for disposal.

VIII, 907.

762. Tenders, which should always be sealed, shall invariably be invited in the most open and public manner possible, whether by advertisement in the Government Gazette or local newspapers, or by notice in English and the vernacular posted in public places, and tenderers should have free access to the contract documents. The notice should in all cases state—

1st.—The place where and the time when the contract documents can be seen, and the blank forms of tender obtained; also the amount, if any, to be paid for such forms of tender.

2nd.—The place where, the date on which and the time when tenders are to be submitted and are to be opened (in the case of large contracts this should be at least one month after the date of the first advertisement or notice).

3rd.—The amount of earnest money to accompany the tender, and the amount and nature of security deposit required in the case of the accepted tender.

4th.—With whom, or what authority, the acceptance of the tender will rest.

5th.—Authority should always be reserved to reject any or all of the tenders so received without the assignment of a reason and this should be expressly stated in the advertisement.

VIII, 908.

763. For lump-sum contracts, the tenders should be in Public Works Department Form G. In the case of schedule contracts, there are the following alternatives:—

(a) Tenders may be required to be made at a percentage above or below the rates in the Executive Engineer's estimate, in which case a schedule of the estimated rates should be attached to the specification, and the tender should be in Form F, or,

(b) If it is considered preferable not to give information as to the estimated rates, the tenderers should be required to quote rates for the different items of work, and in this case the tender should be in a form similar to Form K—I with suitable modifications.

Contracts for the execution of Public Works.

In the case of piece-work when the nature of the work is simple, Form K—2 will be found suitable.

764. When the work partakes of the nature of both a lump-sum and schedule contract, a form of tender can be framed by combining P. W. D. Form G with Forms F and I. P. W. D. Form H is a convenient form of tender for the supply of materials.

VIII, 909
and 910.

765. At the advertised time and place, all tenders received for the same contract shall be opened by the Executive Engineer or other officer in person, in the presence of such of the intending Contractors or their Agents as may choose to attend. No tenders shall be received from parties directly or indirectly connected with the Government service—see also para. 374.

VIII, 911.

766. As a rule, no tender for the execution of works of any description should be received unless accompanied by the deposit of cash as earnest money, to the extent which has been notified as necessary by the Executive Engineer or other officer.

VIII, 912.

767. The amount of earnest money to be deposited should be sufficiently large to be a security against loss, in case of the Contractor failing to furnish the required security within the appointed time after the acceptance of his tender, or until the sums due to him form a sufficient guarantee, as the case may be.

VIII, 913.

768. Usually the lowest tender should be accepted, unless there be some objection to the capability of the Contractor, the security offered by him, or his execution of former work. At the same time the acceptance or rejection of tenders is left entirely to the discretion of the officer to whom the duty is entrusted, and no explanation can be demanded of the cause of the rejection of his offer by any person making a tender. Such an explanation may be called for by superior authority if considered necessary.

VIII, 914.

769. In works of great magnitude the contract deeds should be specially prepared by the Government Law officers, but for ordinary contracts, including all such as are based on tenders within the competence of a Superintending Engineer to accept, the ordinary forms,

VIII, 915.

Contracts for the execution of Public Works.

which may have been approved by the Local Government, will generally suffice.

VIII, 916.

770. Security, accompanied by a bond where necessary, should in all cases be taken for the due fulfilment of a contract. This security may be—

(a) A deposit of cash where the amount does not exceed Rs. 500, Government Securities, Municipal Debentures and Port Trust Bonds.

(b) A deduction of 10 *per cent.* from the monthly payments to be made on account of work done.

(c) Personal security of two persons of known probity and wealth.

VIII, 917.

771. When the bond is for more than Rs. 5,000 Form L must be used; in all other cases and where sureties are dispensed with, Form L—I should be used.

VIII, 918.

772. The rules for dealing with deposits and any interest accruing thereon are laid down in paras. 1340 to 1352. All expense connected with renewal, consolidation or sub-division must be borne by the Contractor—see also para. 384.

VIII, 919.

773. The employment of Contractors for the performance of any work in no way relieves Engineer or other officers from responsibility as to the manner or time in which the work is done. Contracts framed agreeably to the foregoing rules give the Engineer full power to act for himself in cases in which the Contractor delays or fails to do the work to his satisfaction.

VIII, 920.

774. Every officer or subordinate in charge of a work carried out under contract should furnish to the Executive Engineer at the beginning of each month a Progress Report of the measurements, and calculation of the quantities of work done during the previous month, together with a return of all the materials at site on the last day of the month. And no such officer or subordinate should be relieved of his charge until after a careful inspection by his superior officer, or under the certificate granted by the relieving officer. It is the duty of the officer in charge to bring to notice any dilatoriness, bad work, or anything militating

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against the interests of Government on the part of the Contractor ; and he will be responsible for any neglect in this respect.

775. Engineers and their subordinates are responsible that the terms of contracts are strictly enforced, and that no act is done tending to nullify or vitiate a contract. All contract deeds must be executed on one or other of the standard forms, but they may be modified to suit local requirements after consultation with the legal advisers of the Local Governments concerned—see sample forms lettered A to Q respectively, in Part III of the Book of Forms. All agreements entered into with the Public Works Department by Contractors for the execution of work or for securing the due performance of contracts are exempt from stamp duty. VIII, 921.

776. Forms of deeds and other documents ordinarily required by the department will be settled by the Law officers of the Government, and furnished through the Chief Engineer to whom all applications on such matters should be addressed. VIII, 922.

777. Payments for work done on a running account should be made as a rule monthly on a certificate in P. W. D. Form No. 14, showing the quantities and value of work executed under the several items of the schedule, or otherwise, as the case may be ; the quantities entered in the certificate being duly attested by the assistant or subordinate in immediate charge of the work. Such payments will be treated as payments on account, subject to the adjustment on the final bill—see also para. 1102. VIII, 923.

778. Payments to contractors should, as far as conveniently practicable, be made by cheques from the divisional office on the nearest District or Sub-divisional treasury, and a stipulation to the effect that payments shall be so made should be inserted in the contract where necessary—see also para. 974. VIII, 924.

779. Advances are, as a rule, prohibited. Under very exceptional circumstances, Local Governments may authorise such advances to Contractors as may be VIII, 925.

Contracts for the execution of Public Works.

deemed indispensable, taking the necessary precaution for securing Government against loss, and for preventing the system becoming general or continuing longer than may be absolutely essential.

VIII, 926. 780. The above rule is not to be understood as prohibiting advances up to Rs. 50 by subordinates, when absolutely necessary in the interest of works ; but every endeavour should be made to maintain a system, under which no payments are made except for work actually done.

Chapter IX.—Execution of Works.

	PARA.		PARA.
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General Rules.

781. An order to prepare an estimate is no authority for execution, and no work shall be commenced till sanction to it has been accorded, allotment of funds made and orders for its commencement issued, by competent authority. Sanctions to estimates and appropriations will be recorded in the registers prescribed in para. 1305. Executive Engineers will be responsible that applications for authority to commence work are made in proper time. IX, 929.

782. Verbal orders, as being liable to misapprehension, will not be received as a sufficient warrant for commencing any work or incurring any expense. This is not, however, to interfere with the prompt obedience of every officer in the department to the lawful orders of his superiors, or the emergent requisitions of Military or Civil authorities, when given orally; but the written confirmation of such orders or requisitions must be given as soon as possible. IX, 930.

783. No material alteration in sanctioned, still less in standard, designs may be made by an Executive Engineer in carrying out any work without the approval of the Superintending Engineer. Should any alteration of importance, involving additional expense, be considered necessary, a revised or supplementary estimate (see paras. 674—678) should be submitted for sanction. In urgent cases, where the delay thus caused IX, 931.

would be inconvenient, an immediate report of the circumstances must be made to superior authority and dealt with as the case may require.

IX, 932. 784. Where important structural alterations are contemplated, though not necessarily involving an increased outlay, the orders of the original sanctioning authority should be obtained.

IX, 933. 785. The construction of Military buildings is in all cases to be strictly limited to those classes of work which have been sanctioned by the Government of India as being necessary for the service of troops or of the Military departments.

IX, 934. 786. All Military buildings must be constructed according to the standard designs fixed by the Government of India, when such have been published; and the sanction of that Government should be obtained when any deviation from the standard is considered desirable.

IX, 935. 787. As regards regimental buildings for which no standard plans have been published, the approval of the Government of India to the proposed design must be obtained before the commencement of the work, even though its estimated cost is within the powers of sanction of the Local Government or Administration concerned.

IX, 937. 788. All interruptions of large works in progress should be immediately reported to the Superintending Engineer, the causes and probable duration of such interruptions being duly explained.

IX, 938. 789. Before any work is begun, the Executive Engineer must see that the assistant or subordinate in charge has, for his guidance, fully detailed instructions and proper working drawings, and that he understands them.

IX, 939. 790. While the assistant or subordinate in charge is bound to follow implicitly the instructions he may have received, and to exercise his judgment to the best

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General Rules.

of his ability, the Executive Engineer is not thereby relieved from being responsible for the proper execution of the work; he should therefore make inspections as frequently as possible and supply his subordinate officers with such detailed instructions as may from time to time be necessary.

791. Every member of the Engineer and Upper Subordinate establishment will, in addition to the prescribed measurement book (see para. 958), keep a note-book in which will be entered daily any particulars with reference to the works in progress which may call for remark, such as the nature of the soil in which foundations are about to be commenced, the quality of materials delivered on the site of a work, or of the workmanship in a building. IX, 940.

792. Remarks may also be made in the note-book regarding the qualifications of subordinates, artificers, and others employed on the works, the satisfactory or unsatisfactory operations of contractors, and in fact anything relating to the works in progress which should be brought to the notice of superior authority, either as being of general professional interest, or as requiring immediate notice or orders. IX, 941.

793. The dates of all inspections, with a list of the works, and a memorandum of the accounts inspected, with details on various points considered worthy of remarks, should also be given, and these note-books must be considered as official records, to be produced whenever required by superior authority. They should be neatly and systematically kept and indexed. IX, 942.

794. For all important works an order-book should be opened and retained thereon. In this all instructions to the executive subordinate or the contractor, as the case may be, should be duly entered, with the replies opposite. IX, 943.

795. On receiving orders, or being authorised by any competent person to commence any work, the IX, 944.

Executive Engineer may entertain the necessary temporary work establishment within the amount sanctioned, and subject to any general rules that the Local Government may see fit to lay down.

IX, 945. 796. There is no restriction as to the classes of establishment whose pay may be charged to works, but the following conditions must be fulfilled before the pay can be so charged:—

- (1) The persons must be employed for the subordinate supervision or accounting for stores and labour.
- (2) They must be paid by the day or month, their employment ceasing with the cessation of the work.
- (3) The cost must be shown as a separate sub-head of the estimate, *viz.*: works (or temporary) establishment.
- (4) The rate of pay must in no case be more than Rs. 250 *per mensem*.
- (5) The pay of draftsmen, and clerks, other than “store” and “muster” clerks actually employed at the site of works, is not to be charged to works as “works establishment.”

IX, 946. 797. Any other additional establishments required must be applied for through the Superintending Engineer, and duly sanctioned under the rules laid down in paras. 109 *et seq.*, before being entertained.

IX, 947. 798. The execution of work generally by the department shall be suspended on Sunday, except in cases of actual necessity.

IX, 948 and 949. 799. All land, the property of Government, should ordinarily be sold through the Revenue Department. No work shall be commenced on land which has not been duly made over by the responsible Civil Officers.

IX, 950. 800. When land is required for public purposes, the officer of the Public Works Department should, in the first instance, consult the Chief Revenue Officer of the district, and obtain from him the fullest possible information as to the probable cost of the land, per acre or otherwise, together with the value of buildings, etc., situated on the property, for which compensation will

have to be paid. Upon the information thus obtained, an estimate should be framed by the Public Works Officer and submitted for sanction.

801. When sanction to an estimate, framed as above directed, has been obtained, the Executive Engineer, or other Public Works Officer concerned, should commit the matter to the Revenue Officer who will take the necessary preliminary action for the appropriation of the land under the Land Acquisition Act, or for its acquisition by private negotiation, subject to the instructions which he may receive from the revenue authorities to whom he is subordinate. These instructions provide that if the estimate originally framed and sanctioned is likely, when the land comes to be acquired, to be materially exceeded, the Revenue Officer making the award should give sufficient notice to the Public Works Officer and should take into consideration any representation which such officer may make, whether it is made orally or by letter. More especially he should, before making the award, allow such an officer an opportunity of appearing in person or by agent and of producing evidence as to the value of the land. When such a reference is made the Public Works Officer should, if it is found impossible to obtain the land required without materially exceeding the estimate, or to obtain some other plot of land in lieu of that originally proposed, submit a revised estimate for sanction. IX, 951.

802. The arrangements between the officers of the department and the Revenue Officers to determine what land to take up should, where practicable, be made without divulging the intentions of the Government, so as to admit of a private bargain being, if possible, made before any enhancement of prices has occurred. IX, 952.

803. No land, whether— IX, 953.

- (a) within cantonment limits,
- (b) forming part of an encamping ground, or
- (c) otherwise held for military purposes,

shall be entered upon or occupied for any purpose whatever, either by contractors or any other persons (official or non-official) acting under the orders of any Civil Department of the State, until the sanction of the Government of India in the Army Department to the occupation or use of the land has first been obtained and communicated to the General Officer Commanding the Division or Independent Brigade. In all such cases, the sanction of the Government of India will be obtained by the General Officer Commanding the Division or Independent Brigade through the Quarter Master General in India.

Application for such land when within Cantonment limits should be made by the officer in charge of the works to the Officer Commanding the station, but in the case of a military encamping ground application should be made to the General Officer Commanding the Division or Independent Brigade. The Military authorities will then take the necessary steps to obtain—
(i) the opinion of the Local Government, which should invariably be recorded upon all applications, and
(ii) the sanction of the Government of India to the occupation of the required land.

IX, 954.

804. After the preliminary arrangements described in the preceding paragraphs have been duly carried out, the land will be taken up under the Act either by the Collector or by a special officer placed at the disposal of the Public Works Department and invested with the powers of a Collector under the Act. The procedure in the two cases, which is applicable also in the case of land taken up for Military Works, is described below :—

I.—Acquisition of land by Special Officers.

A.—The Civil Officer specially employed on the acquisition of land will be regarded as a Public Works disburser and placed in funds in the manner described in paras. 1460 and 1461, the expenditure being accounted for under the rules laid down in paras. 1458 to 1469.

General Rules.

B.—When an award is made under section 11 of the Act the officer shall have a statement prepared in Form No. 76A showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Examiner of Public Works Accounts with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in Form No. 76B, giving particulars regarding the acceptance, by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Examiner as soon as possible. If the subsidiary statement is not complete on the day that the award is made, the necessary entries in column 7 of Form No. 76A will be made in the Examiner's office on receipt of Form No. 76B.

C.—In cases where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in Form No. 76C by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Examiner of Public Works Accounts. On receipt of this statement, the Examiner will proceed to check the entries in columns 1 to 4 with the original award by the officer.

D.—Any change in the apportionment of the officer's award made by a Court under section 30 of the Act, should also similarly be communicated to the Examiner for the necessary corrections in the award statement. And if under section 31 (3) of the Act it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

E.—In giving notice of the award under section 12 (2) and rendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them, intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid into the Treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in Public Works Department Form No. 76G. The officer shall also give notice to the payees of such deposits, specifying the

General Rules.

Treasury in which the deposits have been made. When the payees ultimately claim payment of sums placed in deposit, the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payment due in or near the village to which the payees belong in order that the number of undischarged sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

F.—In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in Form No. 76D or on a consolidated voucher in alternate Form No. 76E containing a reference to the item showing the amount due to that person in the statement prescribed in clause I-B. The date of payment should also be noted on the voucher. The officer shall forward the separate receipts of the payees to the Examiner of Public Works Accounts with whom he is in account, when forwarding to him the account of the month in which the payments are made.

G.—All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the Court to credit of Civil Court Deposits. The cheques should be accompanied with receipts, in triplicate, in Form No. 76F duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed by the Collector, who will keep one copy and forward the other to the Examiner of Public Works Accounts with the accounts of the month in which the payments are made. Payments of the amounts deposited shall be made under the rules for the payment of Civil Court Deposits.

H.—When a Court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in Form No. 76C, should be made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed, Form No. 76F being used with the necessary changes to give full particulars of the order of the Court.

I.—In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments

General Rules.

due under the award shall be made by the Collector who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in paragraphs G and H above.

II.—Acquisition of land by Civil Officers not specially employed for the work.

A.—When the land is taken up by the Collector or other Civil Officer not specially employed for the work, such Collector or Civil Officer is not a Public Works disburser, but draws money for payment due under his award from the Civil Treasury. Such Collector or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form No. 76A or No. 76C or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Examiner of Public Works Accounts concerned in the manner prescribed in clauses I. B and I. C. Additions and alterations in the award statement should also be communicated to the Examiner as prescribed in clause I. D, and a subsidiary statement in Form No. 76B should if necessary be furnished as laid down in para. I. B. The procedure laid down in clause I. E should also be observed by such Collector or Civil Officer.

B.—In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form No. 76D or on a consolidated voucher in alternate Form No. 76E containing a reference to the particular entry in the award showing the amount due to the payee. These receipts will be the Treasury Officer's vouchers for the payments and shall be forwarded by him with the accounts of the month to the Accountant General of the Province, who will in ordinary course forward them to the Examiner of Public Works Accounts. For payments into Civil Courts the procedure laid down in clauses I. G and I. H should be observed.

C.—The charges disbursed in the Civil Department will be adjusted by the Examiner of Accounts in the manner prescribed in para. 1473.

805. In cases in which compensation is granted in the shape of other land in exchange, or remission of revenue, as provided in section 31 (3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange

IX. 955.

will be required, unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange, and the capitalized value of the abatement of Land Revenue should be charged against advances of funds made by that body for the acquisition of land.

- IX. 956. **806.** The procedure in the case of land acquired by private negotiation should follow the lines laid down for acquisition of land under the Land Acquisition Act; the officer who settles the price, etc., should draw up Form A prescribed for use in the case of an award, and this should be made the basis of the subsequent payments and audit.
- IX. 957. **807.** When any new building is about to be commenced, or any alteration, addition or repairs executed to any building, due intimation of such intention must be given to the local head of the department, Military or Civil, concerned.
- IX. 958. **808.** No religious edifice shall be destroyed or injured in the execution of works without the full and free consent of the persons interested in it, nor without the concurrence of the principal Civil or Political authority on the spot, unless under the orders of the Local Government within whose jurisdiction the edifice stands—See also para. 916.
- IX. 959. **809.** As Military considerations of the highest importance may be involved in any change in through communication, all proposals for the removal of bridges or ferries, Imperial or Provincial, must invariably be submitted for the consideration and orders of the Government of India.
- IX. 960. **810.** Executive Engineers should, as a rule, make their own arrangements for the supply of labour and materials, without having recourse to the Civil authorities.

General Rules.

811. When parties of Sappers and Miners are employed under Executive Engineers, the regimental discipline and internal economy of the detachment must not be interfered with. The men so employed will not use their service equipment, unless, under exceptional circumstances, Executive Engineers are unable to supply at once the requisite tools. Any tools required should, therefore, be supplied by the Executive Engineers, under the usual departmental rules, with the least possible delay. Huts will be furnished for the temporary shelter of the European non-commissioned officers when required. IX. 961.

812. When Military labour is employed by the Public Works Department or Military Works Services it shall be on the contract system only. Payments will be made by the employing department, at local civil contract rates in full for the work executed, direct to the Officer Commanding the troops. That officer will determine the amounts to be paid to the men, and also will, as in the case of a civil contractor, be required to meet all extra expenditure incurred in connection with their employment, including compensation for dearness of provisions and all charges connected with transport, movement, extra clothing, hutting, water-supply, conservancy, etc., and repair and maintenance of tools and plant. No portion of the extra expenses incurred by reason of the employment of troops on Public and Military Works, including Roads, shall be borne by the Military Estimates. IX. 962.

No working, engineer or sapper pay shall be issued to any man employed on these works, or proceeding to or from such employment. Should cases occur in which it may be desirable to modify the above provisions, they will be specially considered on their merits by the Government of India.

813. Advances to Military units when employed under a contract system, upon works carried out by the Public Works Department or Military Works Services, New.

General Rules.

may be granted to meet the heavy initial expenditure which has to be incurred in connection with such employment, under the following conditions:—

1. A lump-sum advance will be made by the Controller of Military Accounts concerned to the Officer Commanding the Unit.

2. Such advance shall not in any single case exceed one quarter of the total amount payable on the contract or Rs. 10,000, whichever is less ; but within this limit the Controller of Military Accounts will comply with a requisition for the amount of advance required.

3. The requisition will be made by the Officer Commanding the Unit ; but it must be supported by a statement from the employing authority of the approximate total amount payable on the contract.

4. The advance having been made will be debited to the employing authority through the Central Adjusting or other appropriate account.

5. All questions which may arise thereafter relating to the recovery of the advance shall be settled between the employing authority and the Officer Commanding the Unit.

IX. 963. 814. The management of convicts employed on public works must be arranged under such regulations as may be laid down by the Local Government concerned.

IX. 964. 815. When it is necessary to bring labourers and artificers from a distance, they may be allowed wages for the number of days occupied in the journey to and from the site of the work, provided they join the work with proper despatch. At the discretion of the Executive Engineer *bonâ fide* travelling expenses may also be allowed to them. The above charges must be borne by the estimate of the work.

IX. 965. 816. All unusual losses in the manufacture of materials, and all important accidents in building, must, on their occurrence, be reported to the Superintending Engineer. Reports of serious accidents may also, at the discretion of the Executive Engineer, be sent direct to the Local Government, provided that a copy be sent to the Superintending Engineer—see also para. 325.

IX. 966. 817. In the execution of works, every care shall be taken that the safety and convenience of the public

General Rules.

are duly attended to, and that all operations are carried on in such a manner as to interfere as little as possible with the traffic or ordinary pursuits of the people. Temporary roads and bridges should, when necessary, be provided; and the occupation of land, when practicable, be so timed as not to lead to the destruction of standing crops. Brick and lime-kilns must not be erected so close to the inhabited part of any town or cantonment as to be a nuisance.

818. Executive Engineers and other officers or subordinates in charge of works should furnish immediate information to the proper Civil authorities on the occasion of every serious accident; and in case of death on the spot, they should not allow the body to be removed till an enquiry has been held.

IX, 967.

819. The employment of female labourers on works in the neighbourhood of soldiers' barracks should be avoided as far as possible. On this point special attention is invited to the correspondence referred to in Circular No. 7 P.W., dated 8th November 1897.

IX, 968.

820. Carriage of any description, employed for purposes connected with public works, is as liable to be pressed for military purposes as carriage employed by private individuals.

IX, 969.

821. Army transport, when not actually in use with the troops, can be obtained for State purposes on application to the General Officer Commanding a Division or Independent Brigade at the following rates:—

IX, 970.

In time of war.

Per Camel	.	.	.	.	8 annas a day.
„ Mule or bullock	.	.	.	.	7 „ „
„ „ with cart	12 „ „

In time of peace.

Elephants	{ any excess on actual cost of Rs. 50 per mensem.
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General Rules.

	Rs.
Camels	10 <i>per mensem.</i>
Mules	8 " "
Pack bullocks	7 " "
Army transport cart with bullocks .	19 " "
Light carts with mules	12 " "

Payments for the transport employed will be made on bills presented by the Transport Officer.

IX, 971. 822. In cases of urgency, to be forthwith reported to superior authority, the Superintending Engineer may authorize the commencement of periodical repairs in anticipation of the formal sanction of the estimate; but in such cases an approximate sum must be fixed, to the expenditure of which sanction is provisionally given, and the Executive Engineer will be responsible that the regular estimate is submitted at the earliest possible date.

IX, 972. 823. On the completion of a work on which the outlay has been recorded by sub-heads, and of which the total estimate has been exceeded by more than 5 *per cent.*, a detailed Completion Report in Form No. 45A or No. 45C must be submitted, giving a comparison and explanation of differences between the quantity, rate and cost of the work executed and the estimate, and mentioning the names of the Engineers and Subordinates by whom the work was supervised. But in the case of works on which the outlay has been recorded by sub-heads when the total estimate has not been exceeded by more than 5 *per cent.* and in the case of works on which the outlay has not been recorded by sub-heads, the report of completion may, unless specially ordered otherwise by the sanctioning authority, be submitted in a monthly statement (Form No. 45E) showing for one or a number of works the estimated amount, the outlay and the excess or saving, separate forms being used for Original Works and Repairs. In the case of petty works executed on requisitions (Form No. 8A) the Completion Certificate at foot takes the place of the Completion

General Rules.

Report. The entries in Completion Reports must accord with the closing entries in the Register of Works.

824. The Completion Report will be forwarded by the Executive Engineer to the Superintending Engineer of the circle. This officer will retain the plans for record in his office and forward the Completion Report to the Examiner, who, after verification of the figures, will record it in his office. The order regarding any excess as shown in the Completion Report will be passed in the monthly Objectionable Items Statement. IX, 974.

825. On the completion of a work executed for the Civil or Military Department, a Completion Certificate in Form No. 45B or No. 45D should be forwarded to the Civil or Military authority concerned for signature and return, when it will be attached to the Completion Report and submitted by the Executive Engineer as described in para. 823 together with drawings showing the work as constructed, as required by para. 826. IX, 975.

826. The Completion Report of every new work is to be accompanied by drawings showing the work as constructed. IX, 976.

827. With a view to the Survey Department being supplied with information regarding all new public works, to enable the map of India to be brought up to date, the following procedure is to be followed in regard to new lines of canals, large irrigation channels and main lines of road :— IX, 977.

I.—When any such public work has been constructed, or section thereof has been opened, the index or record map, on whatever scale available (not less than one inch=one mile), provided it is from original surveys and not a mere eye sketch made on tracings from the Survey of India maps, should be sent to the Survey of India Office, Calcutta, and that Department should take steps to have the material utilised by its own draftsmen. Index plans of canals, large irrigation channels and main lines of road will be supplied by the respective Local Governments concerned.

Civil Works - Imperial.

II.—To ensure the material supplied being suitable for the purposes of the Survey Department, the topography adjoining the alignment, such as village sites, tri-junction boundary pillars, other permanent objects and the crossing of roads and streams, should be accurately shown, and it should be stated on the maps supplied if the information is derived from actual survey or otherwise.

III.—The index or record maps that are sent to the Survey Department should be treated with every care, and always returned as early as possible to the offices from which they have been received, so that the labour of making tracings need not be resorted to.

Civil Works—Imperial.

IX, 978. ^N 828. The construction and repair of Imperial buildings, or works connected with the Civil Administration may be carried on either through the officers of Public Works or those of the Civil Department.

IX, 979. 829. In provinces* directly administered by the Government of India, all Civil Works described in Appendix 22, are classed as Imperial or Local. In the provinces† noted in the margin under the new provincial settlements, all Civil Works charges are either Provincial or Local, except expenditure on buildings for the use of Imperial Departments as detailed below.

- * { Central India.
Rajputana.
Coorg.
Hyderabad.
Port Blair.
Military Works Services.
North-West Frontier Province.
Baluchistan. (a)
- † { Burma. (c)
Bengal. (c)
Eastern Bengal and Assam. (c)
United Provinces. (c)
Punjab. (c)
Bombay. (c)
Madras. (b)
Central Provinces. (c)

- (1) Postal.
- (2) Telegraph.
- (3) Opium (Bengal, United Provinces and Bombay—not including the Office of the Board of Revenue at Calcutta).
- (4) Salt (Bengal, United Provinces, Punjab, Madras and Bombay).

Civil Works—Imperial.

- (5) Mints (Calcutta and Bombay).
- (6) Currency buildings (Calcutta, Allahabad, Cawnpore, Rangoon and Bombay).
- (7) Viceregal residences and connected buildings (including Viceregal stables at Dehra Dun).
- (8) Offices of the Government of India.
- (9) Miscellaneous Government of India buildings at Simla.
- (10) Surveyor General's Office, Calcutta.
- (11) Central Press buildings, Calcutta.
- (12) Forest buildings at Dehra Dun.
- (13) Bacteriological Laboratories at Muktesar and Bareilly.
- (14) Meteorological buildings.
- (15) Residency buildings at Baroda, Aden and in the Punjab.
- (16) Residence for the Ex-Amir of Kabul at Mussoorie.
- (17) Office of the Consulting Engineer to the Government of India at Lucknow.
- (18) Buildings at Babugarh used by the Civil Veterinary Department, United Provinces.
- (19) Rent of class C lands at Allahabad in the occupation of the East Indian Railway Company.
- (20) Treasury buildings at Calcutta, Accountant General's Offices at Bombay, Madras, Lahore and Shillong and the Comptroller's Office at Nagpur.
- (21) Customs buildings in Bombay, Burma, Bengal and Madras.
- (22) Ecclesiastical (including Government churches, and burial grounds attached thereto, Chaplains' residences and the Bishop's Palaces at Calcutta and Rangoon).
- (23) Survey Department buildings at Dehra Dun.
- (24) Museum buildings at Calcutta.
- (25) Stamps and Stationery Office at Calcutta.
- (26) Quinton Memorial, Manipur.
- (27) Imperial Cadet Corps buildings at Dehra Dun.
- (28) Agricultural College at Pusa, Bengal.
- (29) Quarters and Offices of the Inspectors of Mines, Bengal.

Civil Works—Imperial.

- (30) Metcalfe Hall, Calcutta.
- (31) Hastings House, Calcutta.
- (32) X Rays' Institute at Dehra Dun.
- (33) Research Institute, Kasauli.
- (34) Bungalows for the Consulting Engineer, and Government Examiner of Accounts, Assam Bengal Railway, Chittagong.
- (35) Comptroller's and Assistant Comptroller's bungalows at Nagpur.
- (a) All charges, except Postal and Telegraph Works, which are chargeable to Imperial funds, are debitable to the special revenues of Baluchistan.
- (b) Joint Salt Customs and Excise buildings and non-Government Cemeteries and isolated tombs in Madras are classed as Provincial with effect from 1st April 1907.
- (c) In the case of other Provinces, with Provincial Settlements, the cost of maintenance of Cemeteries and tombs, other than those attached to churches maintained from Imperial funds, are not to be charged to Imperial.

IX, 980.

830. All important public buildings will be constructed and repaired by the Executive Engineer; but any such buildings may be repaired by the Civil Officers, whenever the Local Government may consider it convenient to direct such a course of proceeding.

IX, 981.

831. The following officers have power to sanction expenditure for new works, additions or repairs, within the undermentioned limits, subject to the conditions prescribed in paras. 832, *et seq.* :—

Board of Revenue, for the Opium Department	} Rs. 2,500 each work.
Director General of Post Offices	
Director General of Telegraphs	
Mint Master	
Commissioners of Customs	} Rs. 500 each work.
Agents of Salt or Opium	
Residents and Chief Political officers, when not specifically vested with larger powers.	
Postmasters General	
Chaplains, including Roman Catholic Chaplains.	} Rs. 50 each work.
Local Head of any Department not specifically mentioned above.	

832. The exercise of the powers conferred in para. IX, 982. 831 on Civil Officers is to be confined to work properly belonging to the Public Works Department, and Executive Engineers must not be called upon to make up articles, or carry out work, the supply or execution of which belongs to other departments. This power of sanction is further limited to the supply of wants connected with the administration of the department of the sanctioning officer.

833. The actual execution of works, sanctioned IX, 983. under the powers conferred on Civil Officers, must in every case be dependent on the necessary funds being placed at the disposal of the sanctioning officer.

834. The requisite provision will be made annually in the Imperial budget for the amount to be allotted to the head of each department, and no transfer can be made from one service to another without the approval of the head of the department concerned or a reference to the Government of India—see also para. 1796.

835. The following procedure will be adopted in IX, 985. the case of new work or additions required by Civil authorities, the cost of which is not likely to exceed Rs. 200:—

- I.—The requisition will be made by the officer, for whose convenience the work is required, in P. W. D. Form No. 8A.
- II.—The Executive Engineer, or an assistant or subordinate empowered by him to act in such cases, will record on the requisition his opinion as to what work should be done, and give on the face of the requisition a rough estimate of the probable cost.
- II.—The countersignature of the Civil authority, who under the rules given in the preceding paragraphs can sanction the work, to the requisition, will be sufficient authority for the execution of the work.
- V.—In case of the Civil Officer not being satisfied with the report of the deputed subordinate of the department, he should refer to the Executive Engineer.

IX, 986.

836. If the work be likely to cost more than Rs. 200 the following procedure must be adopted :—

- I.—The work must be applied for or reported necessary by the local head of the department concerned. The application should be accompanied by such sketch plans, description and explanation of the necessity for the work as may be necessary.
- II.—A definite design and estimate, with a proper report and specification, must be prepared under the orders of the Executive Engineer and countersigned by him in token of approval.
- III.—The estimate will then be sent for countersignature by the local head of the department who applied for the execution of the work; and if it does not exceed Rs. 500, it will be sent by the Executive Engineer, after countersignature, to the Superintending Engineer with a report of the intended commencement of the work.
- IV.—Should the estimate exceed Rs. 500, and yet be within the sanctioning power of the local head of the department under para. 831, and also within the sanctioning power of the Superintending Engineer, under para. 293, it will be sent to the Superintending Engineer for sanction before the work is commenced.
- V.—In all other cases it will be forwarded through the Superintending Engineer for the sanction of the Local Government.

IX, 987.

837. The procedure to be followed in case of repairs is as follows :—

- I.—The requisition will be made by the Civil Officer concerned in P. W. D. Form No. 8A.
- II.—On receiving the requisition, the Executive Engineer will first satisfy himself of the propriety of the work, and that there is sufficient provision in the budget grant under the proper sub-head of Repairs.
- III.—The Executive Engineer may then order the immediate execution of the work, provided that its estimated cost does not exceed Rs. 200.

Civil Works—Imperial.

IV.—Should the budget grant under the particular sub-head be insufficient to meet the outlay, reference must be made to the Superintending Engineer.

V.—When the approximate estimate exceeds Rs. 200, a detailed estimate must be framed and submitted for sanction to the Superintending Engineer.

838. The Executive Engineer will submit to the Superintending Engineer in P. W. D. Form No. 48, a monthly list of petty works and repairs sanctioned by himself or other authorities. IX. 988.

839. The Superintending Engineer will send up to the Chief Engineer, with such remarks as may be necessary, a monthly list, in the same form, of all works sanctioned under the foregoing rules. IX. 989.

840. Nothing in these rules is to be construed into a permission to officers to carry out in portions any system of works or alterations of which the cost in the aggregate would exceed what they are empowered to sanction under the rules. IX. 990.

841. The Executive Engineer must in each case exercise his judgment on the demand made, giving all proper weight to the opinions of the officers of the departments concerned; but it is his duty to oppose any application of the funds at his disposal to works of the real necessity for which he is not satisfied; and in every case in which he thinks that he cannot properly carry out a work called for by a duly constituted authority, he should explain his objections to the officer concerned, and, if he fail to convince him, should refer the matter for the orders of the Superintending Engineer. At the same time he is responsible that such references are not made unnecessarily. IX. 991.

842. The Superintending Engineer may, if he deem it necessary, direct the Executive Engineer to suspend the commencement or progress of any work pending the orders of the Local Government. IX. 992.

Provincial Public Works.—Civil Officers.

IX. 993. 843. Requisitions in the Native languages, being liable to be misunderstood or neglected, should be avoided in dealing with the European officers of the department. The responsibility of delay arising from want of attention to this rule on the part of Civil Officers must rest with them.

IX. 994. 844. A Civil Officer in charge of a department may call upon the Executive Engineer to report on any proposal for additions or alterations to the buildings in his use and to state roughly the probable cost; but Executive Engineers cannot be required, except by their departmental superiors, to prepare detailed drawings and estimates of projects which they consider likely to cost a sum greater than that which can be sanctioned by the head of the department concerned, or those, however small their probable cost, in the necessity for which they do not concur.

IX. 995. 845. Civil Officers are required to fill up and sign all authorised forms of requisition, Completion Report or other voucher that may be required by the Executive Engineer, in consequence of the execution of any work on their application or order.

IX. 996. 846. The countersignature of a Civil Officer merely implies that he has satisfied himself to the best of his ability that the work has been done properly and involves no further responsibility. Where the countersigning officer objects to any of the statements in the paper presented to him, he should still sign it, adding any remarks he may think proper; but it must be borne in mind that, in making remarks which are unnecessary or irrelevant, he may occasion much trouble and delay.

Provincial Public Works.—Civil Officers.

IX. 997. 847. Local Governments are competent to authorize the execution of Provincial Public Works by Civil Officers in cases in which they may deem such a course to be desirable, and to lay down rules limiting their

Opium Department buildings.

powers of sanction and regulating the execution of works. But when a work is estimated to cost over Rs. 2,500, the execution of the work should, if possible, be entrusted to the agency of the Public Works Department.

Opium Department buildings.

848. The execution of works or repairs of any buildings of the Opium Department that may be required to be carried out by the Public Works Department, will follow the procedure prescribed for all other civil buildings. IX. 998.

849. On the requisition of the Opium officers or on the orders of the Local Government concerned, the estimates for "*Original Works*" or "*Repairs*" will be framed by Executive Engineers and sanctioned by competent authority; the provision for such outlay will be met in the ordinary way by an entry in the Public Works Budget Estimate of the province. IX. 999.

850. All original buildings for the Opium Department provided for in the Public Works budget shall be executed by Public Works agency. IX. 1000.

851. Repairs to other than temporary works will be executed by the Public Works Department, it being understood that the general rule under which the Civil Departments carry out petty repairs themselves applies to the Opium Department. IX. 1001.

852. A general control over the prosecution of all building operations required for the Opium Department will be exercised by the Government of Bengal, under such subsidiary rules as that Government may lay down for guidance. IX. 1002.

853. The Local Governments of provinces, in which Opium operations are carried out, outside the province of Bengal, will furnish the Government of Bengal with all such returns or statements of the progress of, and expenditure estimated for, or actually incurred IX. 1003.

Forest Department buildings.

on, Opium buildings or repairs as may, from time to time, be desired.

Forest Department buildings.

IX. 1004. 854. The expenditure on works and repairs in the Forest Department executed by Public Works agency will be recorded in the estimates and accounts of the Public Works Department. The outlay will be treated as Provincial in those provinces to which the Provincial service arrangements apply and as Imperial in other provinces.

IX. 1005. 855. All buildings and works to be executed by the Forest Department without the assistance of the Public Works Department will be provided for in the estimates of that Department.

Salt Department buildings.

IX. 1006. 856. The expenditure on construction or repair of such Salt Department works, as may be made over to the Public Works Department for execution, will be recorded in the estimate and accounts of the Public Works Department. All works carried out by the agency of the Salt Department will be provided for in the estimates of that Department and charged accordingly. The transfer of works from the Salt to the Public Works Department, or *vice versá*, will carry with it the necessary transfer of grants from the estimates of the transferring department.

Postal and Telegraph Departments.

IX. 1007. 857. These departments shall make over charge formally to the Public Works Department of all those buildings or works which, for any reason it may be thought desirable by the Director General, the Public Works officers should maintain; such buildings shall then be repaired by the Public Works Department.

Contribution Works.

858. The Director General and the local heads IX.1008.
of the Postal and Telegraph Departments have authority to call upon the department at any time for the execution of necessary repairs, etc. Such calls shall be acted upon by the Executive Engineer if he concurs in their propriety, otherwise the matter shall be referred to the Superintending Engineer.

859. Postal and Telegraph officers will themselves IX.1009.
execute all repairs of those buildings which are not in charge of the department. All charges for such repairs will be dealt with exclusively, and the needful funds provided in the budget of the department in which the work is executed.

860. Expenditure by Public Works officers on IX.1010.
Postal and Telegraph works will be dealt with solely by the Department of Public Works, unless an excess above the sanctioned estimate arises which is beyond the powers of the Examiner to pass, in which case the opinion of the Director General concerned will be taken as to the necessity for the overcharge, in addition to the opinion of the superior Public Works officers.

Contribution Works.

861. The department may occasionally, at the IX.1011.
discretion of the Local Government, be called upon to execute works for which the outlay is provided wholly or in part from—

- (a) funds of a public nature, but not included
in the financial estimates and accounts
of the Empire ;
- (b) contributions from the public.

Local Governments may, however, delegate the power to undertake contribution works to Chief, Superintending and Executive Engineers, subject to such limitations and restrictions as they consider suitable.

- IX. 1012. 862. Where a work is to be carried out partly from funds provided in the estimates of the department and partly from funds of the foregoing nature, the contribution will be considered as a lump sum in addition to the Government grant, and the work executed in strict accordance with the procedure laid down for public works.
- IX. 1013. 863. The realisation of contributions for churches is governed by distinct rules—see Appendix 10. In other cases the contribution should be realized before any liability is incurred on account of the work. The contribution should be paid into treasury to the credit of the Public Works Department in whose accounts it should be credited to “Deposits”. In cases where the Local Government is satisfied that the money will be forthcoming when required, it may authorize the recovery from the contributor by suitable instalments on fixed dates. No interest will be allowed on sums deposited as private contributions for public works.
- IX. 1014. 864. In a case where the department undertakes to design and construct a work wholly from the sources alluded to in para. 861, such as a town hall or reservoir for a Municipality, or a school or hospital for which funds have been raised by subscription, or where the department is entrusted with the construction of a church for which the funds have been provided and are administered under the conditions stated in Appendix 10, the following rules will be observed :—

I.—The design and estimate will, in the first instance, be drawn up in communication with the party or parties depositing or administering the funds, and must be submitted for the approval of such higher local departmental authority as the extent of the estimate would require in the case of an ordinary public work ; but no reference to the Government of India is required saving that when the estimate exceeds the limit up to which the Local Government concerned

Contribution Works.

can sanction expenditure from public funds an abstract of the estimate must be sent to the Government of India for information.

- II.—Provision must be made to cover the cost of establishment and tools and plant at the established percentages laid down for the province concerned, no reduction being made except with the sanction previously obtained of the Government of India in the case of Imperial establishment, or of the Local Government concerned where the establishment is Provincial.
- III.—Prior to the work being put in hand, a written approval to the estimate and design must be obtained from the authority depositing or administering the funds and an acknowledgment procured to the effect that in undertaking the work the department does not accept responsibility for unavoidable and reasonable excesses, such as would be caused by a rise in the price of labour or materials, by authorized alterations in design, loss by fire or theft, or by other causes which could not be foreseen at the time the estimate was prepared. Any alteration in design must be similarly dealt with.
- IV.—The necessary funds for the prosecution of the work must be realized and paid into the Government treasury either in a lump sum or in such instalments and by such dates as the Local Government shall decide in each case. All amounts so realized must be credited to "Deposits" in the accounts of the department. No advance of Government money for such purpose will be permitted, and in a case where the money is paid by instalments, Government will not be responsible for any increase in cost, or damage to the uncompleted work caused by a temporary stoppage of the work pending receipt of further instalments.
- V.—It will be the duty of the officer in charge of the work to bring *at once* to the notice of his superiors and of the local body or individuals any anticipated excesses over estimate; as well as to provide the fullest information in connection with the progress of expenditure, so that no responsibility may attach to Government in the event of the work having to be stopped for want of funds.

Local Loan Works.

VI.—The expenditure on the work will be accounted for under “Deposits” in strict accordance with Public Works procedure, and the Examiner will report monthly to the administrators or depositor of the funds, immediately after the audit of the divisional accounts, the outlay to date upon the work against the amount of estimate and deposit.

VII.—Local Governments undertaking such works should satisfy themselves that the extent to which the Government is responsible in regard to the execution of the work is thoroughly understood both by the parties for whom the work is to be constructed and by the executive officers to whom its construction is to be entrusted.

VIII.—Where the work is of magnitude, or there are any special circumstances which seem to render such a course desirable, an agreement should be drawn up under legal advice.

IX, 1015.

865. It must be distinctly understood that contributions on account of one work can, under no circumstances, be utilised in meeting outlay on account of another work the contributions for which may be in arrears.

Local Loan Works.

IX, 1016.

866. In cases where works are executed from Local loans by officers of the Public Works Department, a regular grant should, after reference to the Civil authorities to ascertain the limit of funds available, be assigned for each year to the disbursing officer and advised to the Examiner. The outlay against the loans should be charged monthly to the Civil Department for adjustment. The outlay against Local loans should be regulated in the same way as outlay from Imperial or Provincial funds, and the Examiner will report all cases in which such outlay is incurred without a regularly sanctioned grant, or in which the outlay is, or is likely to be, in excess of such grant.

Sanitary rules on extensive works.

Cemeteries and Churches.

867. The rules for the following are given in IX, 1017. Appendix 10 under the following heads:—

- I.—The care and use of Government cemeteries throughout India, except those in the presidency town of the diocese of Calcutta.
- II.—The levy and expenditure of fees on graves and monuments in cemeteries and churches throughout India.
- III.—The levy of other ecclesiastical fees.
- IV.—The regulation of grants for the building of churches, compensation for accommodation for soldiers in chapels neither belonging to, not rented by, Government, and for the supply of church furniture.

Annexure A—Classification of churches and cemeteries.

Sanitary rules on extensive works.

868. Each Local Government will cause a set of IX, 1018. special rules to be drawn up, with the object of preventing outbreaks of disease, and arresting and alleviating the intensity of epidemics, in general accordance with the following paragraphs. Copies of these rules and of any alterations in them should be forwarded to the Government of India for information.

869. The great requisites for preserving the IX, 1019. health of work-people may be conveniently considered under the following four heads, *viz.*, *shelter*, *food*, *water* and *conservancy*. The measures which should be adopted on the actual appearance of disease, and specially of any disease likely to assume an epidemic form, will be separately discussed.

870. Huts of bamboos and grass can be construct- IX, 1020. ed at little expense in most parts of the country, and they will be sufficient for the accommodation of work-people.

871. In erecting them, it is of great importance IX, 1021. to select a good site. High ground removed from jungle,

but well provided with trees, ought to be chosen wherever it is available. The neighbourhood of rank jungle grass or weeds is particularly to be avoided.

IX, 1022.

872. The huts themselves should be raised on an earthen plinth of 2 feet, and with open spaces of at least 10 yards between different rows. When a good natural site cannot be procured, the drainage should be particularly attended to. Whenever, owing to unavoidable circumstances, the huts occupy a situation in a low, swampy or otherwise unhealthy situation, the sides should be carefully and thinly plastered with mud so as to exclude the night air, and in such circumstances it will also be advisable that the people should sleep on raised cots.

IX, 1023.

873. It is very important that there should be no overcrowding; each person should be allowed at least 50 superficial feet and care should be taken to see that the huts are kept clean and in good order.

IX, 1024.

874. As regards food, in most parts of India no difficulty will be experienced in providing a good and sufficient supply. No special arrangements will be necessary in places where the work-people can draw their supplies from a neighbouring market without any difficulty. Where no such facilities exist, it will be advisable to organise a bazaar, and to see that the food provided is proper, both as regards quantity and quality. In this respect, it is of importance also to secure a sufficient variety, and in addition to the ordinary staple articles of *atta*, *rice*, *dhall*, *ghee* and condiments, such valuable additions to diet as goats, fowls and vegetables should not be omitted.

IX, 1025.

875. Good and pure drinking water is of hardly less consequence than good food. Well water is generally to be preferred as being more free from impurities. The wells should be sunk in such a situation as will prevent their being contaminated by sewage. They should be reserved for supplying drinking water, and no

person should be allowed to bathe over, or even near, them. Where the water is drawn from tanks, similar precautions should be adopted. The tank should be kept for supplying drinking water, and no persons should be allowed to wash either their bodies or their clothes in it.

876. General cleanliness of the lines and their IX, 1026. vicinity should be enforced. As the encampment will probably be constantly moving with the progress of the works, it is not advisable to establish regular latrines. Under the circumstances, the trench system is most suitable. Every morning one or more fresh trenches should be dug, according to the number of people to be provided for. They should not be deeper than one foot, and should be covered in daily. In selecting a place for these trenches, it is indispensable that they should be removed as far as possible, consistent with convenience, from the water-supply. The system has no other danger than contamination of the water and it can be effectively carried out at very little expense.

877. The precautions referred to in the foregoing IX, 1027. paragraphs, if carefully attended to, are calculated to secure the health of the people employed. The following measures should be adopted in the event of sickness appearing among them.

878. Whenever any large body of workmen is IX, 1028. collected, it will be advisable to appoint a Native Doctor and provide a small hospital. In most cases, a central establishment will be sufficient for several miles of work. The hospital should be reserved for treating accidents and cases of a trifling nature, in which complete recovery may be soon expected. As a rule, it will be better to transfer the sick suffering from more severe illness to the neighbouring station where they can be looked after in the dispensary.

879. These remarks apply more particularly to IX, 1029. ordinary cases of sickness. Those diseases which are

liable to become epidemic require separate and special attention. Under this head there are only four which need be considered. They are small-pox, cholera, bubonic plague and contagious fever.

IX, 1030.

880. Small-pox is rarely epidemic among adult natives. On the appearance of any case, no matter how slight, the patient should at once be removed to a small-pox hospital, if one exists in the neighbouring station. If there is no special hospital for the reception of such cases, the sick man must be isolated in a separate hut, well removed from the rest of the people and all communication between it and the camp must, as far as possible, be cut off. On his becoming convalescent, he should be provided with new clothes and sent to his home; on convalescence or death, his clothing and all other infected articles ought to be destroyed.

IX, 1031.

881. The occurrence of a case of cholera has a different significance according to the part of the country and the particular time of year at which it occurs. Under any circumstances, however, the appearance of even a single case of the disease should not be lightly thought of. The care taken in the conservancy arrangements should be redoubled; the patient should be isolated and his discharges disinfected. Cholera pills should be freely distributed so that cases of diarrhoea may be treated without delay. If the disease becomes epidemic, that portion of the encampment which has been attacked should be vacated without delay, and if the attack has not been limited to any particular locality, it will be advisable to remove the whole of the non-infected community elsewhere. A move of even one or two miles often suffices. Suggestions for the prevention of the spread of cholera on engineering works are contained in Government of India, Public Works Department, Circular No. 1 P. W., dated 14th August 1903, which can be obtained by application direct to the Superintendent, Government Printing, India.

882. Contagious fever ought not to be neglected. IX, 1032.
Great and rapid prostration attended with jaundice ought always to excite suspicion and call for great care. On the occurrence of such a case the patient should at once be isolated, and every precaution taken by preventing communication with the sick person, and by the use of disinfectants to prevent its spread. On the appearance of any contagious fever a change of ground for the whole body of the workmen is very desirable.

883. The following rules should be observed for the IX, 1033.
purification of bedding and clothing :—

- (1) All articles that may by any chance have come in contact with the evacuations or vomit of the patient must be regarded as dangerous until they are purified.
- (2) Straw, rags and articles of no value should be burned.
- (3) Clothing, bedding, etc., should be completely immersed in boiling water and the water maintained at the boiling point for fifteen minutes; the clothing, etc., should subsequently be dried in the sun.
- (4) The cot, articles of furniture, the floor, etc., should be scrubbed with a solution of perchloride of mercury 1 : 1000 or with a solution of carbolic acid 1 : 20 or with a solution of cyllin 1 : 500, and subsequently washed with soap and water and, if possible, dried in the sun.
- (5) The room should be thoroughly aired and the walls lime-washed.

884. The question of medical supervision has IX, 1034.
already been incidentally alluded to. It will be advisable, as has been already stated, that a Native Doctor with a small hospital should be attached to each large gang, or set of gangs, of work-people. It is also necessary that he should be under supervision. Whenever circumstances admit of it, the camp should be frequently visited by the Civil Surgeon of the district. Even when distant from his head-quarters, it is very desirable that he should pay at least one visit in the month to ascertain that the Native Doctor is carrying on his duties

Famine Relief Works.

properly, and also to satisfy himself that the sanitary arrangements are satisfactory. A weekly report should be submitted by the Native Doctor to the Civil Surgeon. He would thus be informed of what was going on, and on the occurrence of any emergency his services would always be available when called for by the Engineer in charge.

IX, 1035. 885. It is the duty of Superintending Engineers to see that the general orders on the subject of health are duly carried out.

IX, 1036. 886. Any reasonable outlay for such temporary cover as may be needed for bodies of work-people of considerable magnitude; and the marking out, clearing and draining of their temporary stations; also for entertaining some small temporary establishment to look after the latrines, one or two policemen, and hospital establishments, may be authorized by Local Governments as forming part of the contingent outlay on the work under execution.

Famine Relief Works.

IX, 1037. 887. All expenditure on Public Works undertaken in consequence of famine and under the control and management of officers of the Public Works Department should be recorded in the accounts of the Public Works Department in accordance with the following rules:—

I.—Public Works undertaken in consequence of the occurrence of famine, but not directly for the employment of famine-stricken people, and not therefore treated as relief works, will be classified in the accounts as ordinary public works are classified; save that any expenditure in excess of normal rates incurred in consequence of the employment for relief purposes of unskilled and unprofitable labour, will be transferred to the head "33.—Famine Relief" during the year in which the expenditure was incurred. This transfer of expenditure should as far as possible be

Famine Relief Works.

carried out month by month, so that the total up to date charged during the year to "33—Famine Relief" through the agency of the Public Works Department may be fully and accurately exhibited.

II.—Public Works expenditure which is undertaken directly for the relief of famine and controlled and managed under the conditions applicable to famine relief works will be charged to "33—Famine Relief," whether the work is or is not one which would have at some time or other to be undertaken irrespectively of famine.

III.—Rule II is subject to one qualification—if famine labour is employed on a revenue-producing work, in respect of which a Capital Account is kept (whether within or without the Revenue Accounts of the Government), and if the work carried out by this agency would probably have been proposed *sooner or later*, not for the sake of employing famine labour, but as an essential part of or as a desirable extension or improvement of the work, the value of the work done reckoned at ordinary rates should eventually be recorded under the ordinary head of account, and the excess only under "Famine Relief".

IV.—The adjustments under rule III from the head "Famine Relief" to ordinary heads will not be made until the close of the year in which the expenditure was incurred.

V.—Charges such as those mentioned in the margin should be recorded under the

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|---|---|
| 1. Compensation to Government servants for dearness of provisions. | appropriate service heads |
| 2. Percentage charges on account of Establishment, Tools and Plant. | and not under "Famine Relief". |
| 3. Railway survey expenditure. | In the case of famine relief works |
| 4. Land charges. | carried out by officers of the Public Works Department and chargeable to Incorporated Local Funds, percentage charges for Establishment and Tools and Plant need not be made. |

VI.—The cost of establishment specially entertained for famine relief works and wholly employed on such works and the cost of tools and plant specially purchased and used on relief works should, however, be debited to the head "Famine Relief".

Famine Relief Works.

- (i) In the case of an officer, other than an officer in military employ proper, see para. 888, already in the service of Government, the principle to be followed is to charge pay and travelling allowance to the ordinary head when he is merely an addition to an existing establishment which requires strengthening owing to famine work; but when he is detached altogether from his own regular duties and is employed exclusively on famine relief work, his pay and travelling allowance are chargeable to "33—Famine Relief".
- (ii) Extra establishment specially entertained for and wholly employed on the construction of famine relief works should be charged to "33—Famine Relief". Additions to the Clerical and Accounts Establishment of an existing office, even though wholly employed in connection with famine relief works, should be charged to the ordinary head.
- (iii) Temporary establishment entertained to replace the regular establishment, employed partly or wholly on famine relief work, should be regarded merely as an addition to the regular establishment and should be charged to the ordinary head.
- (iv) In all cases falling under sub-clauses (i) to (iii) above travelling allowance to and from the work and also while engaged on the work is debitable to the same head as that to which the salary of the official is charged.

IX. 1038.

888. When a Military Commissioned, Non-Commissioned and Warrant Officer and Soldier is employed on famine duty in the Civil Department, the Account Officer of the Army Department or the Military Works Services shall report to the Civil Accountant General or Comptroller concerned the military or departmental pay and allowances to which the officer is from time to time entitled; and the Treasury Officer of the District in which the officer is employed shall then disburse to the officer the full amount admissible to him, consisting of—(1) the pay and allowances certified as admissible by the Military or Military Works Accounts Officer, (2) the additional pay or allowances such as deputation and

Famine Relief Works.

travelling allowances which the officer would not have received but for his employment on famine duty. The former will be passed on by the Civil Accounts Officer to the Military or the Military Works Accounts Officer concerned for audit and adjustment, while the latter will be adjusted by the Civil Accounts Officer as a final civil charge under the head "33—Famine Relief".

In the same way, when such officers are employed on famine duty under the Public Works Department, the Military or Military Works Accounts Officer should inform the Public Works Examiner as to the officer's pay and allowances, and the Examiner will arrange to disburse the whole of the pay and allowances admissible, adjusting the portion debitable to the head "33—Famine Relief" in his accounts, and passing on the remainder to the Army Department or Military Works Services as the case may be.

Any additional charges actually incurred in the Army Department or Military Works Services in consequence of the absence of an officer on famine duty in the Civil or the Public Works Department should be passed on by the Military or Military Works Accounts Officer to the Civil or Public Works Accounts Officer, as the case may be, for adjustment under the head "33—Famine Relief".

889. The expenditure on works connected with IX, 1039. Irrigation and Civil Works debited to the head Famine Relief will be classified under the detailed heads prescribed for such work in Appendix 22.

In the case of provinces to which the Provincial arrangements apply, except Burma and Eastern Bengal and Assam, the financing of Famine Relief Expenditure is as laid down in paragraph 1776. In the case of those two provinces the expenditure on Famine Relief will, unless ordered otherwise, be met from Provincial and Local Funds.

Famine Relief Works.

New.

890. The following are the rules for the supply of funds on Famine Relief Works :—

- I.—Disbursing officers of Government shall ordinarily draw funds for expenditure on relief works from the nearest treasury or sub-treasury and special arrangements for the supply of such funds through private agencies shall be permitted only in exceptional cases.
- II.—No charges for commission to bankers for cashing cheques or pay bills payable by Government, or otherwise supplying funds for Government expenditure, shall be passed in audit unless the arrangements under which the expenditure is incurred have been sanctioned by the Local Government or Administration.
- III.—Before sanctioning such special arrangements, Local Governments and Administrations shall always satisfy themselves by reference to the Civil Accounts Officer of the province that no more economical arrangement can be made, and that the particular method proposed is otherwise free from objection.

IX, 1040.

891. The rules for maintaining a programme of relief works are incorporated in Provincial famine codes, and it is the duty of every Superintending and Executive Engineer to see that these rules are duly observed.

Chapter X.—Public Buildings.

	Para.		Para.
GENERAL RULES	892	RESIDENCES FOR GOVERNMENT	
PURCHASE AND SALE OF BUILDINGS	906	OFFICIALS	914
HIRE OF BUILDINGS	909	RENT RULES FOR GOVERNMENT	
RENT OF BUILDINGS	910	BUILDINGS USED AS RESIDENCES	919
		USE OF GOVERNMENT BUILDINGS BY VOLUNTEER CORPS.	928

General Rules.

892. All public buildings are classified as “Imperial” or “Provincial”; the rules given in this chapter apply to both classes. X, 1041.

893. Every building constructed by the Executive Engineer will be provided with all necessary fixtures, including record-racks, shelves, punkhas, etc. The repair of these fixtures, punkhas, etc., when carried out by the Public Works Department, will be charged to the annual repair estimates of the buildings, but all petty repairs of doors and windows, including the replacement of broken glass, will be charged in the contingent bill of the officer occupying the buildings, except when required as part of a general repair. X 1042.

894. The officer in charge of each building should make some person of his establishment answerable for its general condition, including the glass panes of windows in each room and fixtures : as also for keeping a watch on the attacks of white ants, giving strict attention to the cleanliness of the interior, and neatness of the exterior and surroundings, etc. Charges for such items may be made by the officer concerned in his contingent bill. X. 1043.

895. The Executive Engineer will not supply nor repair furniture, screens, purdahs, or tatties ; nor will he perform any of the duties specified above as devolving on the departmental officer in charge. Furniture X. 1044.

General Rules.

for *new* offices may, however, be supplied by the Executive Engineer, and charged in his accounts, provided such furniture is specially ordered by the Local Government concerned to be included in the estimates of such offices. This rule does not apply to the case of furniture for travellers' rest-houses, staging bungalows or circuit houses, the outlay on the supply and repair of which will be treated as charges of the Civil Department. In the case of Public Works inspection bungalows, the furniture should be supplied at the cost of that department.

X. 1045. **896.** In case of buildings and works borne on the returns of this department, the Executive Engineer will be held responsible that plans of such buildings are corrected from time to time, and the details furnished, on demand, to the Chief Engineer and the head of the department immediately concerned.

X. 1046. **897.** All buildings and monuments of historical or architectural interest should be carefully attended to, and where no Archæological Officer exists it will be the duty of Executive and Superintending Engineers to keep Government fully informed as to their condition and to prepare estimates for repairs. In provinces where an Archæological Superintendent of Surveys exists it will be the duty of the latter :—

- (1) To advise on the proposals for conservation or restoration works submitted by the officers of the Public Works Department, and to recommend the order of precedence in which these as well as any works suggested by themselves should be undertaken.
- (2) To submit proposals for the conservation or repair of ancient buildings of interest requiring preservation which have come to their own notice during their tours. This work should be carried out *pari passu* with the preparation of the list of remains referred to in Government of India, Home Department Circular No. 12—23, dated 24th August 1891, where these have not yet been completed and should not await their final completion.

General Rules.

- (3) To pass plans and estimates for all works of conservation and repair whether suggested by himself or by the Public Works Department. It will not be the duty of the Archæological Officer to criticise rates, but to approve and advise on the character of the works to be carried out.
- (4) To assist in the supervision of the works of conservation while they are in progress. The degree of assistance required must depend upon the nature and importance of the work. It will be the duty of the Archæological Officer to assist the Engineer with his advice and to bring to the notice of the proper authority any alterations or repairs which in his opinion are likely to effect the architectural or historical interest of the building—See also paras. 300 and 301.

898. Every public building in the charge of the Department shall be marked and numbered in such manner as the Local Government may direct, to indicate its character, whether Imperial, Provincial or Local. The corresponding number will be entered in the registers kept in the offices of the Superintending and Executive Engineers—See also Army Regulations, India, Vol. XII (Edition 1904), para. 60, as regards Military buildings.

X, 1047.

899. Every public building shall be carefully examined at least once in each year by the Executive Engineer of the Division and also, if possible, by the Superintending Engineer; and these officers shall note their remarks as to the general condition of the building on the next completion report of repairs which may pass through their hands. If circumstances require it, the report should be brought under the notice of the Local Government—See also paras. 268 and 299.

X, 1048.

900. As a theatre is peculiarly liable to fire, no Government building in which stores or other Government property is kept should be used for theatrical purposes.

X, 1049.

General Rules.

- X, 1050. **901.** Insurances of Government buildings are no to be effected.
- X, 1051. **902.** The rules for the care and use of Government cemeteries throughout India, except those in the presidency town of the Diocese of Calcutta, are given in Appendix 10.
- X, 1052. **903.** The rules for regulating the supply of furniture and the grant of furniture allowances for the official residences of Lieutenant-Governors, Chief Commissioners in British India, Residents of the first class and Agents to the Governor-General, as laid down in Home Department Resolution No. 490—99, dated 1st March 1904, are reproduced in Appendix 11. The transactions will be accounted for in the Civil Department. The rules applicable in the case of certain Political Officers for whom furniture funds are still maintained in the Public Works Department are given in that Appendix.
- X, 1053. **9 4.** The duties of the Executive Engineer in connection with the repair, etc., of the furniture are detailed in paragraph 7 (2) of the resolution referred to in the preceding paragraph.
- X, 1054. **905.** Municipal taxes on Public Works buildings other than Military [see Army Regulations, India, Volume XII (Edition 1904), paragraph 119], buildings or buildings occupied as residences, are payable by the Department occupying them and are debitable to that Department. In the case of buildings occupied as residences such taxes should be paid by the tenant during the term of his occupancy if this is the local rule or custom, even though he be entitled to quarters rent-free. If by local rule or custom the tax is chargeable to the owner it will be payable by Government and will be ordinarily adjusted as part of the cost of maintenance [see paragraph 919, Rule I, clause (e) (ii)]. The responsibility for the acceptance of the assessment rests with the Executive Engineer in charge of the building, and,

Purchase and Sale of Buildings.

on the Executive Engineer concerned recording his acceptance, the payment will be arranged for by the Department concerned. If the assessment appears unduly high, proceedings should be taken to obtain redress under the ordinary Municipal Law and recourse should not ordinarily be had to the special provisions of Act XI of 1881. No Municipal taxes are leviable on public buildings situated in cantonments. In any case in which a lump sum is paid as tax for all Government buildings, or for a number of Government buildings in a Municipality, it shall, provided the buildings are in the occupation of more than one Department of Government, be paid in the Civil Department.

NOTE.—Recourse to the special provisions of Act XI of 1881 should be had only when an amicable (though possibly arbitrary) settlement with the local authority has failed in cases when the property to be assessed is, from its nature, such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax, *e.g.*, when the assessment is on the letting value, and the property is of such a nature that it is difficult to conceive its being let and impossible to form any estimate of the rent that would be obtained for it if the Government offered to let it.

Purchase and Sale of Buildings.

906. No building may be purchased for public purposes without the sanction of the Local Government, to whom a survey and valuation report by the Executive Engineer of the division will in all cases be submitted— See also para. 914. X, 1055.

907. The provision of funds for such cases of purchase will be met in the same way as for Original Works. X, 1056.

908. No permanent public buildings constructed from Imperial funds, the book value of which exceeds Rs. 1,000, can be sold or dismantled without the sanction, previously obtained, of the Government of India. X, 1057.

Permanent public buildings constructed from Imperial funds, of which the book value is less than Rs. 1,000, and all public buildings, whatever their book value, constructed from Provincial funds, may be sold or dismantled under the orders of the Local Government.

Hire of Buildings—Rent of Buildings.

Temporary buildings erected during the construction of a work may, under the sanction, previously obtained, of the Superintending Engineer, be sold or dismantled on the completion of the work or when the purpose for which they were erected has been served. It is the duty of the Executive Engineer to report when, in his opinion, any building or other property of Government in his charge ought to be sold or dismantled.

This rule does not apply to Military buildings regarding which see Army Regulations, India, Vol. XII (Edition 1904), para. 64.

Hire of Buildings.

- X, 1058. **909.** Except in the case of buildings required for the accommodation of troops, etc. (see Army Regulations, India, Vol. XII, Appendix V), and for buildings required for the use of the Department, Executive Engineers shall in no case disburse the rent of hired premises unless ordered to do so by the Local Government concerned.

Rent of Buildings.

- X, 1059. **910.** It is the duty of the Executive Engineer to endeavour to get tenants for public buildings not immediately required for Government use. They should generally be let from month to month, but a lease may be given with the Chief Engineer's sanction. A clause in the agreement should be added when necessary to enable the Executive Engineer to terminate the lease at short notice in case the building is required by Government.

- X, 1060. **911.** Public buildings let to private individuals shall not be altered or enlarged at Government expense to suit the tenant, and persons occupying public buildings on rent are prohibited from making any alterations, even at their own expense, unless with the express concurrence of the Executive Engineer. The fact of any additions or alterations being made by the

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tenants confers no right of ownership on him nor can the fact of the occupant having made additions or alterations at his own expense be considered as giving him any claim to a set-off against, or diminution of rent. These conditions should be entered in the agreement or lease.

912. No public building under charge of the Executive Engineer may be occupied as a private residence without his consent, unless under the orders of his departmental superiors or of the Local Government. X, 1061.

913. On no account is any church, chapel, mosque, temple, tomb, or other building devoted to religious use to be occupied as a dwelling-house, or for any other purpose, without the consent of the persons interested and the sanction of the principal Civil or Political authority on the spot—see also para. 808. X, 1062.

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914. No houses should be built or purchased by Local Governments as residences for public servants, except in the following cases:— X, 1063.

- (i) When it is the recognized duty or established custom of the Government to provide quarters at Government expense.
- (ii) When it is necessary on public grounds for the officer to reside on, or close to, the premises in which his duties have to be performed, such as a jail, a police thannah, a school, a factory, a mint, etc.
- (iii) When it is necessary to provide residences in parts of the country where no civil station or cantonment exists, and where a lengthened term of residence would render camp accommodation unsuitable, *e. g.*, buildings along lines of road or canals, for the housing of officials employed on their construction or maintenance.
- (iv) When it is shown to the satisfaction of the Local Government that suitable house accommodation for officers whose appointments are permanent in respect of locality is not available in a civil station or cantonment already in existence, or is available only under circumstances which will be likely to

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place such officers in an undesirable position in relation to house proprietors; provided that the cost of constructing or purchasing the building if chargeable to Imperial funds, shall not exceed Rs. 10,000, exclusive of charges on account of Establishment and Tools and Plant.

NOTE.—In the case of irrigation expenditure chargeable to *divided heads* in Bombay and in the Punjab, the above limit of Rs. 10,000 refers only to the Imperial share of the estimate, provided that on the total estimate, the permissible cost as prescribed by the rules is not exceeded.

X, 1064.

915. Proposals to construct or purchase residences for officials in all cases which are not provided for in para. 914, or in which the Local Governments have doubts as to the operation of that paragraph, should be submitted to the Government of India for orders.

X, 1065.

916. Before sanctioning or recommending proposals for the construction or purchase of a residence for a Government official, the Local Government should consider whether the requisite accommodation cannot be more conveniently provided by taking an existing building on lease for such a term and on such conditions as may be appropriate. No such lease should be entered into without the express sanction of the Local Government, which must be accorded subject to the condition that the present and future incumbents of the appointment held by the official for whose accommodation the building is leased shall be required during the term of the lease to occupy the house and to pay such rent as may be prescribed under the rules in para. 919. When the rent payable by Government for the house exceeds 8 *per cent.* of the salary and local allowances, if any, of the official who will usually occupy it, the previous sanction of the Government of India to the lease should be obtained.

X, 1066.

917. The following are the rules in connection with the construction or purchase of residences for Government officials :—

I.—When a house has to be built or purchased for the occupation of a Government official, its cost, which

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in the case of a house to be purchased will include the purchase money and any expenditure required to adapt the building to residential purposes, should be so regulated that the rental, calculated under the rules in para. 919, will not ordinarily exceed 8 *per cent.* of the salary and local allowance, if any, of the official who will usually occupy it. This rule applies equally to houses built or purchased for officers who pay rent and those who are entitled to rent-free accommodation.

II.—Any Local Government or Administration wishing to build or purchase a house, with regard to which the condition of rule I as to rent cannot be fulfilled, must, irrespective of the fund from which the cost of the building is met, obtain the special sanction of the Government of India before construction is commenced or the purchase concluded.

III.—Sanctions accorded by the Supreme Government or by Local Governments and Administrations, as the case may be, to the construction or purchase of houses as residences for Government officials not entitled to be provided with rent-free quarters are, in all cases, subject to the conditions that the present and future incumbents of the appointments are required to pay such rent as may be prescribed under the rules in para. 919.

IV.—As regards subsequent outlay on additions to or improvements of residential buildings, the cost of which is properly chargeable to the Capital account of the buildings concerned, sanction may be accorded by the Local Government or Administration except in cases where the Capital cost is beyond the limit provided in rule I and, where the amount involved is in excess of Rs. 200, in which circumstances the sanction of the Government of India will be necessary. The reference to the Government of India required by clauses II and IV of this paragraph need not be made when the estimated Capital cost of the building or unit, where two or more sets of quarters are provided in the same building, or the Capital cost with the additions proposed, does not exceed Rs. 5,000. when the proposed expenditure will be met from Provincial funds, or Rs. 10,000 when it will be met from Imperial funds.

 Rent rules for Government buildings used as residences.

V.—In the case of all official residences whether newly constructed, purchased or hired, punkhas (including suspending ropes, poles, tubes and pulleys) should be supplied and maintained by Government, but fringes, pulling ropes and canes should be supplied and maintained by the occupiers of the residences.

X, 1067.

918. The incumbent, whether permanent or temporary, of an appointment for whose benefit a house has been constructed or purchased or leased by Government under the conditions specified in para. 916 and in rule III, para. 917, will be held responsible for the prescribed rent during his tenure of the appointment.

Local Governments or Administrations may sanction exceptions to this rule in the following cases :—

- (a) When an officer is acting in such an appointment, but is discharging the duties thereof in addition to those of his substantive appointment and already pays rent for a house.
- (b) When he has been promoted or transferred to the appointment in the same station and it is not considered necessary that he should change his residence.
- (c) When a native officer succeeds to, or officiates in, an appointment, the residence appertaining to which has been constructed to suit the requirements of a European. This rule applies *vice versa* to the case of a European officer.

Rent rules for Government buildings used as residences.

X, 1068.

919. For the purpose of the following rules Government buildings intended for occupation as residences by Government officials and others will be divided into two classes :—

CLASS I.—Buildings from the rentals of which an adequate return is expected on the Capital cost, that is, buildings which will ordinarily be occupied by tenants whose rents will be fixed in accordance with rules I and II.

Rent rules for Government buildings used as residences.

CLASS II.—Buildings from the rentals of which an adequate return on the Capital cost is not expected, that is, buildings which will ordinarily be occupied by officials who are entitled to accommodation rent-free, or at reduced rents, the amounts of which are determined otherwise than in accordance with rules I and II.

NOTE.—The fact that a building of class I is occasionally occupied by a tenant who is entitled to accommodation rent-free, or at reduced rents will not justify its removal from class I to class II, and *vice versa* a building in class II should not be transferred to class I whenever it is occupied by a tenant who may be required to pay rent in accordance with rules I and II. Buildings should be transferred from one class to the other only when there is a permanent change in the conditions under which they will ordinarily be rented. Transfers should be made only under the orders of the Local Government or Administration and should have effect in all cases from the commencement of a financial year.

Basis of assessment for buildings in Class I.

RULE I.—The rent for each building in Class I will be fixed by the Local Government or Administration subject to the following conditions :—

- (a) The aggregate of the full annual rentals fixed for all buildings in this class shall not be less than a sum which will cover interest at $3\frac{1}{2}$ per cent. on the Capital cost of the buildings which will belong to Government, *plus* the estimated average annual charges for maintenance and repairs, with which should be included the amounts annually payable to the lessors of all buildings held on lease.
- (b) The rent charged for any building occupied by a Government official shall not exceed 10 per cent. on the salary (including personal allowances) and local allowance from whatever sources received of the officer in actual occupation ; but in the case of an officer drawing presidency house-rent, the Government allowance shall be deducted from the amount assessed as rent for the quarters occupied, prior to the application of the limit of 10 per cent. on pay and allowance other than house allowance.
- (c) For the purpose of this rule the Capital cost of a building shall, unless specially reduced under clause (g), be taken as the cost of the

Rent rules for Government buildings used as residences.

building and its site, without addition of any percentages on account of Establishment or Tools and Plant. If the house was constructed on land purchased by Government, the value of the site will be the price paid for it by Government, if this can be ascertained; if not, it will be the value at the time that these rules are first applied. If the house was built on land the property of Government, the actual outlay incurred by the State on such land should be included in the Capital cost of the building, for the purpose of assessing rent; but if no such outlay has been incurred, the value of the site should not be included in the Capital cost of the building.

(d) In the case of houses purchased by Government, the Capital cost will be the price actually paid for the property together with the amount of the works outlay incurred by Government in altering, restoring or improving the building. When there is no record of the actual price paid by Government for any building, its present value should be estimated by the Executive Engineer of the division and approved by the Superintending Engineer, and this estimate should be taken as the Capital cost.

(e) The average annual cost of maintenance and repairs will consist of two parts,—special and ordinary charges.

(i) Special charges will be those incurred in the renewal of floors or roofs, or on other special repairs or replacements occurring at long intervals. Provision for such charges should be made in the form of a percentage on the Capital cost of each building, which will vary for different classes of buildings, and will, in the first instance, be fixed for each class by the Chief Engineer.

NOTE.—The cost of replacements or additions which really represent an increase in the value of a building, will, to the extent of such increase, be chargeable to the Capital cost of the building, the balance only being chargeable to special repairs.

Rent rules for Government buildings used as residences.

- (ii) Ordinary charges will include the cost of ordinary annual repairs, together with a proportional share of the expenditure that may be required quadrennially or at other short intervals. The amount of these charges will be estimated by the Executive Engineer of the division and approved by the Superintending Engineer. In the case of houses held on lease, the ordinary charges will also include the amounts payable annually to the lessors, and in the case of such houses in respect of which Government is liable to pay Municipal taxes assessable on owners, the amount of such taxes. Municipal taxes which by local rule or custom are levied on the occupant will be payable by the occupant under para. 905, in addition to the rent payable to Government under these rules.

In estimating the average annual charges for maintenance, no percentages will be added on account of Establishment or Tools and Plant and the estimated annual cost of maintenance of buildings will be subject to reconsideration when necessary—see para. 1739.

- (f) When a building is occupied partly as a residence, and partly as an office for which no rent is paid, the Capital value of the portion occupied as a residence should be separately estimated, for the purpose of this rule. The cost of maintenance of the residential portion should also be separately estimated and accounted for.
- (g) When the Capital cost of a building, as defined in classes (c) and (d), is in the opinion of the Local Government greatly in excess of its real value, so as to involve the assessment of a rental far above the value of the accommodation provided, application may be made to the Government of India for sanction to write off a portion of

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the Capital cost. When such applications are submitted, they should be accompanied by a statement giving the information required by rule VII and the reason for the excessive cost should, as far as possible, be explained.

- (h) Renewals of a building necessitated by the occurrence of fire, flood, earthquake or other calamity will be chargeable to the Capital cost, but on completion the Local Government or Administration should decide what amount should be written off the original Capital cost, and report the decision and the reason for it to the Government of India. When a portion of a building is required to be dismantled to make room for alterations or additions, the write-off of the Capital value of the dismantled portion should be dealt with under this rule.
- (i) All buildings of Class I under a Local Government or Administration may be kept on a single list for the purpose of this rule or there may be separate lists for each Circle of Superintendence, as may be more convenient; and Local Governments or Administrations may delegate the power of fixing rents under this rule to the Chief Engineer or the Superintending Engineer, as the case may be. Separate lists are not, however, required for buildings the rent proceeds of which are creditable to different services.

Remission or reduction of rents for buildings in Class I.

Rule II.—Local Governments and Administrations are authorised to sanction a reduction or remission of the rents otherwise chargeable under rule I—

- (a) When a building in Class I is occupied by an official who under a special or general order of the Government of India is entitled to accommodation rent-free, or at a rent assessed otherwise than as provided in rule I, the rent of the building may be remitted, or reduced to the amount prescribed by rule for the official concerned.

 nt rules for Government buildings used as residences.

- (b) Remissions of rent due for the occupation of a Government building may be sanctioned when the building is rendered uninhabitable by reason of extensive repairs being in progress, or from any other cause, provided that if the occupier finds that the house has become uninhabitable he shall at once report the matter to the Executive Engineer in charge of the building, who will immediately inspect it and forward a report of the subject to the Superintending Engineer. The latter will take such steps in the matter as he considers necessary, reporting his action to the Local Government, who will then decide whether partial or total remission of rent is to be allowed. No remission of rent can be allowed for any period anterior to the date on which the occupier reported to the Executive Engineer that the house was uninhabitable, whether he left it before that date or not.
- (c) At stations where, owing to excess of accommodation or to other special circumstances, rents must unavoidably be assessed with reference solely to prevailing rates, special assessments may be made by the Local Government, except in the case of buildings which have been constructed, purchased or leased as residences for officers holding particular appointments, and which are occupied by the incumbents of such appointments. In the case of such buildings reduced assessments can be made only with the previous sanction of the Government of India, as provided in rule I (g).

Rents for buildings in Class II.

Rule III.—No officers of the Government are allowed residences free of rent, unless under the sanction of some general regulations or order of Government, or—

- (a) When a building in Class II is occupied by any person who is not entitled to quarters rent-free, or at a rent fixed otherwise than in accordance with rules I and II, the rent to be

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paid shall be fixed by the Local Government in general accordance with these rules, that is, on the basis that the full annual rental of such buildings shall cover interest at $3\frac{1}{2}$ per cent. on the Capital cost and the amount of the estimated average annual charges for maintenance.

(b) When buildings in Class II are occupied by officials who are entitled to accommodation at rents fixed otherwise than in accordance with rules I and II, Local Governments or Administrations may sanction reductions of the rents prescribed in the circumstances contemplated in rule II (b).

(c) When a public functionary, not entitled to free quarters, occupies a portion of his public office as a dwelling, the Executive Engineer shall be authorised to claim rent calculated under rule I (f).

Special cases in which rents may be assessed otherwise than under rules I and II.

Rule IV.—In the case of Government servants drawing not more than Rs. 100 a month, who, for the convenience of their work, are practically compelled to occupy certain houses, Local Governments and Administrations are authorised to determine the rents to be paid, subject to the following restrictions :—

(a) When the salaries drawn do not exceed Rs. 50 a month, any rent considered suitable may be charged, or rent may be entirely remitted, according to the circumstances of each case.

(b) When the salaries exceed Rs. 50, but do not exceed Rs. 100, a month, and where rents are not already charged under any special rule of the Government of India any rent considered suitable may be charged, subject to a minimum of 5 per cent. on the salary and local allowance of the occupant of the house, provided that the amount charged shall not exceed the rental of the building occupied, if assessed in accordance with rules I and II.

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Rule V.—All Police Officers of rank lower than that of Assistant or Deputy Superintendent of Police, may be provided with free quarters in Police lines, stations, etc., at the discretion of Local Governments and Administrations. When quarters are not available in the Police lines, etc., other suitable quarters may be provided. When Government buildings are not available and the Local Government desires to provide accommodation, it may be rented until quarters can be built, but the grant of house-rent allowances in lieu of free quarters is not admissible.

Rule VI.—Free quarters for Educational Officers will be provided under the following rules :—

- (a) When a substantial proportion of the students of a Government college are resident in hostels adjoining or near the college building, the Local Government may, without the sanction of the Government of India, provide free quarters for not more than the principal and one professor.
- (b) In any case in which it is considered desirable to extend the privilege to more than two officers the Local Government shall refer the matter for the consideration of the Government of India with a full explanation of the reasons for the proposed extension.
- (c) The residences shall be assigned to those members of the college staff selected by the Local Government.

General.

Rule VII.—Local Governments and Administrations must, irrespective of the fund from which the cost of the building was made, obtain the special sanction of the Government of India if they desire to assess, reduce, or remit, the rent of a Government building otherwise than in accordance with the foregoing rules.

Rent rules for Government buildings used as residences.

Rule VIII.—All applications for sanction to reduce the rent of Government buildings occupied as residence below the amounts which should be chargeable under these rules must be accompanied by tabular form in which will be shown the undermentioned particulars :—

- (1) Value of building and site.
- (2) Average annual charges for maintenance,—
(i) Special and (ii) Ordinary.
- (3) Rent according to rules.
- (4) Proportion of total area occupied by office (if any).
- (5) Deduction on account of office rent (if any).
- (6) Rent that should be paid by occupant.
- (7) Rent that is proposed.
- (8) Average salary of occupant.
- (9) Market rate for similar accommodation in the same station (to be given as far as practicable).
- (10) Average rent chargeable under these rules for other Government buildings, with, as nearly as may be, similar accommodation (to be given as far as practicable).

Rule IX.—In all cases in which it is proposed to exempt an officer from the payment of rent, the undermentioned particulars should invariably accompany the application :—

- (a) Actual or estimated value of the house and site.
- (b) Rent chargeable under the rules.
- (c) Salary (including allowances) of officials recommended for the grant of free quarters.
- (d) Date from which it is proposed to grant the privilege of free quarters.
- (e) Specific grounds on which the concession is recommended.

Rule X.—Whenever houses are occupied free of rent, or at reduced rents by any Government officials, the authority under which the exemption or reduction

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is made should, in every case, be communicated to the Examiner of Accounts, in order that he may enter it in the Capital and Revenue accounts of quarters prescribed in para. 1739.

Rule XI.—When under rule IX a house is occupied free of rent or at a reduced rent by a Government official, and any specific sanction of the Government of India can be quoted for the existing practice, no alteration in the rent that has hitherto been charged should be made. As, however, there may probably be cases in which the grant of free quarters or reduced rents is no longer necessary, Local Governments and Administrations should, in such cases, assess rents under these rules, and, when necessary, transfer the building from Class II to Class I.

Rule XII.—General orders of the Government of India, exempting any particular class of officers in a province from the payment of house-rent, cover specific cases in such class in the province concerned, unless there is something exceptional to render a reference to the Government of India necessary.

Rule XIII.—The practice of allowing public officers and others to occupy Government buildings rent-free on condition of keeping them in repair, is prohibited. A rent fixed with reference to the value of the property shall in all cases be demanded and the repairs shall be made by the agency of the Department.

NOTE.—This rule is not intended to prevent Local Governments from exercising their discretion in regard to the transfer of Government buildings (which, though not immediately required for Government purposes, it is not considered desirable to dismantle) to local bodies on terms which will ensure the building being kept in proper repair and secure the right of re-entry after reasonable notice.

Rent recoverable from private persons.

Rule XIV.—When any Government building is, under proper authority, let to a private person, rent shall be regularly recovered for the same at the rates prevailing in the locality for similar accommodation belonging to private owners; but, without the special permission of the Local Government, the

Rent rules for Government buildings used as residences.

rents charged for the buildings thus let in an station shall not be less than would result from the application to them of rule I (a).

Residences for certain selected officials.

Rule XV.—The sanctioned residences of the officials referred to in Appendix 11 will be occupied free of rent.

X, 1069. 920. When private buildings are under proper authority hired for the accommodation of Government officials, the charge for rent shall be subject to the maximum laid down in para. 919, rule I (b).

X, 1070. 921. The rules regulating the assessment of rent of quarters for officers and subordinates in Military employ (including officers of the Military Works Services and the Royal Indian Marine) are laid down in paragraphs 78 to 89 of Army Regulations, India, Volume XII, India Army Form No. W. 1776, paragraph 375 of Army Regulations, India, Volume III, and in Marine Regulations, India, Volume I, Part II.

X, 1072. 922. Members of the Upper Subordinate establishment and Temporary Subordinates, drawing the same salaries as permanent subordinates, when they occupy public buildings as quarters, shall pay rent calculated in accordance with the rules in para. 919—1 (a) to (i) subject to the following maxima:—

	Rs.
Supervisors, 1st grade . . .	15
„ 2nd „ . . .	10
Overseers, 1st „ . . .	7
„ 2nd and 3rd grades . . .	6

Other officers of the Department occupying public buildings shall pay rent in accordance with the rules under para. 919.

X, 1073. 923. The following are the rules for the recovery of rents from officers occupying public quarters at presidency towns:—

I.—Military and Medical officers and Warrant officers in civil employ, when entitled to presidency house-rent,

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shall, if residing in any building the property of Government, forfeit presidency house-rent allowance, and shall also pay house-rent on the scale laid down in India Army Form No. W. 1776, subject to the maxima laid down in Army Regulations, India, Vol. III, para. 375 (1904 Edition), Medical officers being charged according to their relative rank.

II.—Civil officers (including Chaplains) and all officers and subordinates in the Public Works Department, except Supervisors and Overseers, when entitled to presidency house-rent, shall, if residing in any building the property of Government, draw presidency house-rent and pay rent to be fixed in each case by the Superintending Engineer of the circle, on the principle laid down in para. 919. If the quarters are not the property of Government, but rented by it, the rent to be recovered from the officers shall be the actual rent if the officer occupies the whole house, or a fair share to be determined by the Superintending Engineer, if he occupies a part.

III.—Supervisors and Overseers stationed at a presidency town and supplied with quarters by the State forfeit presidency house-rent, and pay rent on the scale fixed in para. 922.

IV.—If the rent payable by an officer under rule II of this paragraph is less than the amount of presidency house-rent allowance to which he is entitled, he shall draw only so much of the house-rent allowance as is equal to the rent payable by him.

V.—Officers who are supplied with public quarters and compelled to live in them for special reasons, such as Resident Physicians and Surgeons of hospitals, are exempted from the operation of these rules so far as they relate to the payment of rent for the occupation of such quarters.

VI.—These rules do not apply to Military officers in Military employ.

924. A monthly return of public buildings let and available for hire will be submitted by Executive Engineers with their monthly accounts in Form No. 32Y x,

Use of Government buildings by Volunteer Corps.

as a schedule in support of the entry of rents realized in the monthly register of revenue (Form No. 32H).

X, 1075. 925. The return must notice every case of a public officer occupying a portion of his office, or of any public buildings, as residence. In all cases the names of the buildings, let and available for hire, should be printed in, leaving space for the entry of additional buildings.

X, 1076. 926. The buildings hired by Government for the occupation of officers for which rent is recovered, should be entered in the return of buildings as if they were the property of Government, but with a note that they are hired.

X, 1077. 927. The entries in the return should be arranged so as to show the Imperial buildings distinct from the Provincial buildings.

Use of Government buildings by Volunteer Corps.

X, 1079. 928. The following principles should be observed in dealing with questions regarding the conditions on which Volunteer Corps should be allowed the use of buildings the property of the State:—

I.—If buildings are likely to be required again by the State, they should be retained in Military Works or Provincial Public Works charge, and be repaired at the cost of Government, the corps being charged rent for the accommodation. Any alterations or additions required by the corps should be carried out at the expense of the State, and considered in fixing the rent.

II.—When the buildings are no longer required by the Government of India or the Local Government, and when there is no probability of letting them to advantage, they may, with the approval of the Government of India or Local Government concerned, be handed over altogether to the Volunteer Corps free of charge. The corps should then keep them in repair, and may alter or adapt them as they think fit, the cost being met from their own funds. The site would remain the property of the State and a small ground-rent may be charged.

Use of Government buildings by Volunteer Corps.

III.—If the buildings should in any circumstances be resumed, Government would compensate the Volunteer Corps for any expenditure they might have incurred in alterations or additions to the buildings, but not for outlay on repairs.

IV.—In the case of a Volunteer Corps ceasing to exist, buildings handed over to them free of charge would revert to Government.

V.—Except in regard to buildings under Imperial control the sanction of the Government of India is not required for action taken by Local Governments under the above rules.

929. The arrangements made with the concurrence of the Government of India, under which Volunteer Corps are allowed to occupy buildings on condition of keeping them in repair, or to make additions and alterations to buildings on which Government retain a lien, need not be disturbed. X, 1080.

930. The provision of electric lights and fans in Government buildings occupied as private residences should be dealt with separately from the question of house-rent and irrespective of the Capital expenditure incurred on a house, but such provision should not, however, be accepted as a liability. All application for installations should, therefore, be closely scrutinized by the Local Government and should be sanctioned only in those cases when there is no doubt that the outlay incurred will be continuously recovered. New.

931. Tenants, even though they are in occupation of buildings rent-free, will pay the following charges :— New

- (i) $8\frac{1}{2}$ per cent. for depreciation.
- (ii) $3\frac{1}{2}$ per cent. for interest.
- (iii) All working expenses.

Chapter XI.—Accounts of Sub-divisional Officers.

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Introductory Remarks.

- XI, 1081.** **932.** For the convenient execution and supervision of work, divisions will be sub-divided, each sub-division being in charge of a gazetted officer or subordinate—
- XI, 1082.** See para. 297. But disbursements shall, as far as possible, be made by the Executive Engineer either by cheques upon the Government Treasury or by payments from the divisional cash chest. The stock returns may be kept separately, by sub-divisions, even if there be no sub-division of cash accounts.
- XI, 1083.**
- XI, 1084.**
- XI, 1085.** **933.** Funds for disbursement will be supplied to a sub-divisional officer either by means of a fixed imprest or by transfers of cash from the divisional cash chest, according to his requirements from time to time, or by means of a drawing account against the Executive Engineer's Letter of Credit—See paras. 1139 and 1140. In the first case he will account for his cash outlay in Form No. 3 ; in both of the two other cases, in Form No. 4.
- XI, 1086.** **934.** A sub-divisional officer may, with the sanction of the Executive Engineer, make disbursements through any of his subordinates by means of an imprest ; but its amount, and the purposes for which granted, are to be fixed in each case by the Executive Engineer.
- XI, 1087.** **935.** A sub-divisional officer may require any subordinate serving under him to render to him muster rolls, labour reports, and day books of works in charge of the subordinate.

Introductory Remarks.

936. Fractions of pies will be omitted in all accounts. Fractions of half a pie and over should be taken as units. XI, 1088.

937. Before explaining in detail the forms which should be used in the keeping of sub-divisional accounts the way in which these various returns are connected and are meant to be used may be thus described. XI, 1088.

938. Suppose a work to have its various parts carried out in different ways, one by daily labour, another by piece-work, the third by contract, and others by petty contract. Then, for the portion done by daily labour, the subordinate in charge of the work will prepare a muster roll which will show the work done by this means and the amount payable on this account. For piece-work and for contract work generally, the measurement book of the subordinate in charge of the work will form the basis of account. If any stores are used on the work, and the contractor has not agreed to supply labour and material the number or quantity received and used will be recorded in a statement of receipts and issues of materials for the work. (Public Works Department Form No. 7 F.) XI, 1090.

939. These are a subordinate's primary accounts; and from the muster rolls he will prepare the labour reports and from his measurement book he will check (or, if so arranged, prepare) the bills and accounts of contractors. XI, 1091.

940. These returns, and (where found necessary and duly sanctioned) an imprest cash account, comprise all the accounts ordinarily required of a subordinate in charge of a work, and the sub-divisional officer will apply to them such checks as he may consider proper. XI, 1092.

941. From these returns the sub-divisional officer will enter in the Day Books the value, and perhaps the details, of the labour employed, the quantity of the materials received and issued, and, lastly, the progress of the work. He would get the accounts of contractors XI, 1093.

CHAP. XI.] ACCOUNTS OF SUB-DIVISIONAL OFFICERS.

Description of Accounts.

and petty contractors, and the bills for purchases, and make his check entries in them.

XI, 1094. 942. He would then make out a list of the payments he should disburse, checking them for daily labour by comparing them with the aggregate of the sums shown to be due by the muster rolls.

XI, 1095. 943. He would then make the payments, entering them in detail in the Cash Book, and then again, as posted from the Cash Book, into the several Day Books and Contract Accounts.

XI, 1096. 944. Hence the process described leads to the exhaustive distribution day by day among the works or sub-heads of works concerned of all the account transactions, *i. e.*,—

Labour employed.	} Materials expended.
Materials received.		Work done.

Payments made.

And in this shape the papers go up at the close of the month from the disburser to the Executive Engineer, and they are accompanied by the monthly compiled or isolated returns described below.

Description of Accounts.

XI, 1097. 945. Sub-divisional officers' accounts may be divided into three groups—

- A.—The primary or initial accounts.
- B.—The daily abstracts.
- C.—The monthly and periodical returns.

The initial accounts are—

Muster roll—Form No. 2.

Measurement book—Form No. 6.

Cash account—Form No. 3 or 4.

Muster Rolls.

946. The daily abstracts are—

XI, 1042.

Labour report (daily or ten-day)—Forms Nos. 5 and 5 A.

Day Book or Works abstract—Forms Nos. 7 (C. D. E.) and 8 (A. B.).

Receipts and issues of stores—Form No. 9.

Daily accounts of receipts and issues of Tools and Plant—Form No. 9.

947. The monthly and periodical returns are—

XI, 1160.

Cash balance return—Form No. 1.

Monthly stock returns—Forms Nos. 10, 11 and 12.

Monthly return of receipts, issues and balances of tools and plant—Form No. 12.

Monthly statement of receipts, issues and balances of road metal—Form No. 19.

Half-yearly return of stock—Form No. 13.

Annual returns of tools and plant—Form No. 13.

948. The forms used in making payments to labourers, to contractors for work and to suppliers of stores are—

XI, 1161.

Muster roll or casual labour roll—Form No. 2 or 2 A.

Contract certificate—Form No. 14.

Account of petty contractors—Form No. 15 A.

Petty contract bill—Form No. 15.

Hand Receipt—Form No. 16.

Muster Rolls.

949. The nominal muster roll, Form No. 2, or such other form as may be prescribed by the Local Government, is the initial record of the labour employed each day on a work and must be written up daily by the subordinate deputed for the purpose.

XI, 1162.

950. As a rule, there should be a separate muster roll for each work which has been separately estimated for; but in cases where it is immaterial to keep the

XI, 1163.

CHAP. XI.] ACCOUNTS OF SUB-DIVISIONAL OFFICERS.

Description of Accounts.

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XI, 1095. 943. He would then make the payments, entering them in detail in the Cash Book, and then again, as posted from the Cash Book, into the several Day Books and Contract Accounts.

XI, 1096. 944. Hence the process described leads to the exhaustive distribution day by day among the works or sub-heads of works concerned of all the account transactions, *i. e.*,—

Labour employed.	|	Materials expended.
Materials received.		Work done.

Payments made.

And in this shape the papers go up at the close of the month from the disburser to the Executive Engineer, and they are accompanied by the monthly compiled or isolated returns described below.

Description of Accounts.

XI, 1097. 945. Sub-divisional officers' accounts may be divided into three groups—

A.—The primary or initial accounts.

B.—The daily abstracts.

C.—The monthly and periodical returns.

The initial accounts are—

Muster roll—Form No. 2.

Measurement book—Form No. 6.

Cash account—Form No. 3 or 4.

Muster Rolls.

946. The daily abstracts are—

XI, 1099.

Labour report (daily or ten-day)—Forms Nos. 5 and 5 A.

Day Book or Works abstract—Forms Nos. 7 (C. D. E.) and 8 (A. B.).

Receipts and issues of stores—Form No. 9.

Daily accounts of receipts and issues of Tools and Plant—Form No. 9.

947. The monthly and periodical returns are—

XI, 1100.

Cash balance return—Form No. 1.

Monthly stock returns—Forms Nos. 10, 11 and 12.

Monthly return of receipts, issues and balance of tools and plant—Form No. 12.

Monthly statement of receipts, issues and balances of road metal—Form No. 19.

Half-yearly return of stock—Form No. 13.

Annual returns of tools and plant—Form No. 13.

948. The forms used in making payments to labourers, to contractors for work and to suppliers of stores are—

XI, 1101.

Muster roll or casual labour roll—Form No. 2 or 2 A.

Contract certificate—Form No. 14.

Account of petty contractors—Form No. 15 A.

Petty contract bill—Form No. 15.

Hand Receipt—Form No. 16.

Muster Rolls.

949. The nominal muster roll, Form No. 2, or such other form as may be prescribed by the Local Government, is the initial record of the labour employed each day on a work and must be written up daily by the subordinate deputed for the purpose.

XI, 1102.

950. As a rule, there should be a separate muster roll for each work which has been separately estimated for ; but in cases where it is immaterial to keep the

XI, 1103.

Muster Rolls.

record of unpaid wages absolutely correct by the works affected, and where for other reasons it is convenient to do so, one muster roll for men employed upon several works may be kept, the amount unpaid upon the muster roll being held to relate to the largest of the works in the group.

- XI, 1104. 951. Payments on muster rolls should be made or witnessed by the officer of highest standing available, and he should certify to the payments individually or by groups by a distinctive mark, his initials or signature. The amount paid on each date should be noted in words as well as in figures at the foot of the muster roll, arrears register or other list.
- XI, 1105. 952. When any individual payment exceeds Rs. 20, a stamped receipt should be obtained from the payee.
- XI, 1106. 953. When wages are not claimed for three months, a report of this fact should be made to the Executive Engineer; and the amount should be entered on the back of the muster roll or in a register.
- XI, 1107. 954. All persons employed, except those regularly sanctioned employes whose salaries are charged to the head "Establishment," are considered as day-labourers and their pay will be charged to the works on which employed.
- XI, 1108. 955. Muster rolls need not pass beyond the office of the responsible disburser and they should never be prepared in duplicate.
- XI, 1109. 956. Muster rolls need not be used in the case of work done on requisitions, when the entries of daily labour are few, as the particulars may be endorsed on the form of requisition.
- XI, 1110. 957. In special and urgent cases, where labourers are employed casually for short periods, payment may, under a general rule of the Local Government, be made on a casual labour roll (Form No. 2 A) in which the names of the labourers need not be given, but such

Measurements.

payments may only be made by a gazetted officer or an upper subordinate.

Measurements.

958. The measurement book (Form No. 6) must be looked upon as a most important record, since it is the basis of all accounts of quantities, whether of work done by daily labour or by the piece or by contract, or of materials received, which have to be counted or measured. The description of the work must be lucid, so as to admit of easy identification and check. XI, 1111.

At the discretion of Local Governments and Administrations detailed measurements may be dispensed with in the case of periodical repairs when the quantities are recorded in efficiently maintained standard measurement books as laid down in para. 721.

959. For large works a separate measurement book may be set apart; or, if found convenient, two or more books may be set apart for different classes of work. XI, 1112.

960. It is optional with Local Governments to introduce any modifications in the form which may be considered appropriate. XI, 1113.

961. The pages of the book should be machine-numbered, and no page should on any account be torn out, nor should an entry be erased or effaced so as to be illegible. If a mistake be made, it should be corrected by crossing out the incorrect words or figures and re-writing the words or figures, and the correction thus made should be initialled. A reliable record is the object to be aimed at, as it may have to be produced as evidence in a Court of Law. XI, 1114.

962. The entries in the measurement book should, if possible, be made in ink; but when this is not possible and entries have to be made in pencil, the pencil entries should not be inked over, but left untouched. The "contents or area" should, however, be invariably inked in. XI, 1115.

Measurements.

- XI, 1116. 963. Where the sub-divisional officer is a gazetted officer or an upper subordinate, and when he has authority to draw out the contract certificates or to make the payments, the details of measurements will not be submitted to the divisional office ; but in other cases, the measurement book or sheets must be submitted to the divisional office, where an arithmetical check of the calculations will be carried out under the supervision of the accountant.
- XI, 1117. 964. From the measurement book all quantities should be clearly traceable into the documents on which payments are made, and a reference to the voucher in which the quantities are entered for payment, as well as the date of entry, should be given by an endorsement upon the original entries in the measurement book. No contract certificate or bill should be signed without thus crossing off the connected entry in the measurement book, and the document on which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded.
- XI, 1118. 965. All the measurement books belonging to a division should be numbered serially, and a register of them should be maintained in the divisional office showing the serial number of each book, the name of the person to whom issued, the date of issue and the date of its return. A register should also be maintained in the sub-divisional office. The eventual return of all measurement books to the divisional office for record must be insisted on. They must be carefully preserved for twenty years.
- XI, 1119. 966. The Superintending Engineer is required to make it his special duty during his tours to see that measurement books are carefully kept and measurements properly recorded, and that they are complete records of each kind of work done for which certificates have been granted.

Cash Book.

Cash Book.

967. The cash book is the primary record of the disbursing officer, upon which the whole accounts of the Department are based, and all other accounts and returns are subsidiary to it. The disbursing officer must therefore regard the cash book as one of his most important records ; it must be posted day by day, with perfect accuracy, in a clear and concise manner, and reference must always be made to the service or work for which the amount is received or paid, so that the cash transactions of the disbursing officer may be clearly and precisely understood from it, and the different items easily traced through the accounts of the works. It must exhibit actual transactions under the dates on which they occur. XI, 1120.

968. Each officer is personally responsible for the money which passes through his hands, and for the prompt record of receipts and payments in his cash book, as well as for the correctness of the cash book in every respect. XI, 1121.

969. The private cash or accounts of members of the Department are not to be mixed up with the public cash or accounts under any circumstances. XI, 1122.

970. The term " cash " includes specie, currency notes, cheques payable on demand, demand drafts and remittance transfer receipts. A small supply of receipt or telegraph stamps may, when necessary, be kept as part of the cash balance. Government securities are not to be treated as cash. XI, 1123.

971. Money advanced to a subordinate for disbursement to labourers or others at a distance should be noted in the cash book in red ink as a temporary imprest, just as in the case of regular imprests (see paras. 1142, *et seq.*), until the subordinate returns the duly certified muster rolls or other vouchers and an account of his payments, with the unspent balance, if any. The XI, 1124.

Cash Book.

payments are then to be charged off as if made by the holder of the cash book himself and the unspent balance replaced in his chest.

XI, 1125. 972. The cash book contains two money columns on each side for distinguishing between the receipts and payments of the Treasury Drawing Account and those belonging to the cash chest. When cash is drawn by cheque from the treasury to replenish the chest, the amount will be entered on the payment side in the "treasury" column, and on the receipt side in the "cash" column.

XI, 1126. 973. A payment made by cheque should only appear in the cash account of the officer who draws the cheque.

XI, 1127. 974. Cheques drawn in favour of contractors and others should as a rule be made over to them by the disburser direct; but the occasional delivery of cheques through a subordinate may be permitted at the discretion and on the responsibility of the disburser. In such cases the subordinate makes no entry in any accounts which he keeps. The record will be in his correspondence.

XI, 1128. 975. Recoveries of advances from bills, realizations of income-tax, fund subscriptions, and the like, should always be exhibited in the cash columns as receipts and the voucher from which recovered being quoted in the voucher column; the full amount of the bill being charged *per contra* to the service head concerned.

XI, 1129. 976. Acknowledgments of the discharge of claims should always be taken at the time of payment, and on the printed forms provided; vouchers (such as tradesmen's bills duly receipted), however, which fulfil all essential requirements of audit, will be accepted though not drawn up on the prescribed departmental form.

XI, 1130
and 1131. 977. When money is received on behalf of Government, a receipt should be granted in Form No. 20 E. These receipts will only be issued by Executive Engineers, sub-divisional officers in charge of sub-divisions

Cash Book.

who have drawing accounts, zilladars in the Irrigation Branch, or any other officer specially authorised by the Local Government.

978. Receipt books will be issued by the Examiner from time to time on indent. They should be treated as carefully as cheque books and kept under lock and key in the personal custody of the responsible officer. XI, 1132.

979. Applications for refunds should, as a rule, be entertained only when supported by the presentation of the receipt originally given. The receipt should be checked with the counterfoil and the entry in the cash book and accounts; a reference to the repayment should be written across the counterfoil in red ink, and a note made in the cash book against the entry of receipt, so as to prevent a double payment. The original receipt should also be destroyed by the disbursing officer. XI, 1133.

980. Without the production of the original receipt, a repayment should not be made by a subordinate officer, except under special orders of the Executive Engineer. XI, 1134.

981. In all cases a receipt, stamped when necessary, must be obtained for repayments of money previously lodged with Government for whatever purpose. XI, 1135.

982. Erasures in the cash book are strictly prohibited. Errors must be altered by crossing the incorrect figures or words through and inserting the corrected entries in red ink. The corrections thus made must always be initialled by the disbursing officer. XI, 1136.

983. All entries in the cash book must be checked by the disbursing officer as soon as possible after the date of their occurrence, and he must see that all receipts have been properly credited in it and that the payments are supported by vouchers which have been passed by him. The cash book should be initialled under the last entry checked. XI, 1138.

984. The cash book will be balanced daily, weekly or montbly, as may be found most convenient. The XI, 1139.

Imprest Accounts.

cash and treasury balances at end of the month should be detailed thus in a note at foot of the cash book :—

	Rs.	A.	P.
Cash in chest	79	5	0
Imprest with Mr. R. Johuson	100	0	0
Ditto Mr. Abdul Kadir	100	0	0
Total cash balance as above	279	5	0
Simla Treasury	3,069	11	8
Saharanpur „	7,428	1	6
Total treasury balance as above	10,497	13	2

XI, 1140. 985. The above treasury balances should agree with the balances shown on the backs of the counterfoils opposite the last cheque drawn on each treasury (see para. 1020), and must be compared with the treasury pass-books and the items of difference, cheques unpaid, noted.

XI, 1141. 986. The cash book should be signed by the disburser at the end of the month, and such signature will be understood as fixing his responsibility for all the entries of the month, inclusive of the closing balance.

XI, 1137. 987. Whenever, on the contents of the chest being counted, the cash balance, as per cash book, is found to be incorrect, it must, unless the error can be detected, be at once rectified by making the needful entry in the cash book,—“To cash found surplus in chest” under Deposits, or “By cash found deficient in chest on this date” under Miscellaneous Advances, as the case may be. The action to be taken on the occurrence of such deficiency must depend on the nature of each case.

Imprest Accounts.

XI, 1142. 988. An imprest (or standing advance) is a sum of money given to an individual to enable him to make

Imprest Accounts.

certain classes of payments for Government. The arrangements for the safe custody of the money rest entirely with the imprest-holder; but he must at all times be ready to produce the total amount of imprest in vouchers or in cash. The cash account of an imprest-holder is kept in Form No. 3.

989. The maximum amount of a regular imprest shall in no case exceed Rs. 1,000, except under the special orders of the Government of India. Where the disbursements necessitate a larger amount being kept, the establishment of a sub-divisional treasure chest may be sanctioned by the Superintending Engineer. XI, 1143.

990. Disbursements should be posted daily in order of their occurrence, and the account must be so kept that the nature and particulars of each transaction may be clearly understood and easily traced in the accounts of the works concerned. XI, 1144.

991. The account is kept in duplicate, the counter-foil being retained by the imprest-holder, and the original, supported by the necessary vouchers, forwarded to the officer from whom the imprest is held, from time to time as the imprest-holder finds it necessary. XI, 1145.

992. Moneys received by imprest-holder on behalf of Government are not to be mixed up with their imprest cash or brought into their record in Form No. 3. All persons regularly or frequently receiving money on behalf of Government will keep a cash book in Form No. 4. Officers, including imprest-holders, receiving money at exceptional times, will pay it to the nearest officer having a cash book or direct into a treasury. Their record of the transaction will be in their correspondence. XI, 1146.

993. When an imprest advance is first made, the fact should be noted in red ink in the cash book of the officer making it in the column "To whom paid," but the amount should not be taken credit for as an actual payment, as it will still be held to form a portion of XI, 1147.

Custody of Cash.

the cash balance of the officer who issues it. Any subsequent increases or decreases in the amount should be similarly noted, the increases on the payment side and the decreases on the receipt side of the cash book.

XI, 1148. 994. The payments appearing in the imprest account will either individually or in abstracted form be entered in the recouping officer's cash book, and the imprest account countersigned by the recouping officer may be the formal voucher for such entries; in this case the supporting vouchers need not be initialled by the recouping officer. It is, however, optional with the recouping officer to keep the imprest account and initial the sub-vouchers, submitting them as the vouchers of his cash book. Should any item in an imprest account appear to the recouping officer to be open to objection, the imprest should nevertheless be recouped in full, and the item placed under "Miscellaneous Advances" until either the objection is removed or by recovery from the imprest holder.

XI, 1149. 995. The imprest account should be closed about the 27th of the month, and recouped before the end of the month so as to ensure as many as possible of the month's transactions being included in the divisional accounts. But if the imprest-holder be not recouped before the end of the month, his expenditure subsequent to the latest recoupment will not be charged off in the cash book of the recouping officer, and the full amount of the imprest will be shown as outstanding in the balance of his cash book.

Custody of Cash.

XI, 1153
and 1163.

996. Public money in the custody of the Department shall be kept in strong treasure chests and secured by two locks of different patterns. In the absence of any precise orders from the Local Government, the Executive Engineer will make such arrangements for the custody of the keys and the proper disbursement

Custody of Cash.

of all moneys as he considers requisite. As an invariable rule all the keys of the same lock must be kept in the same person's custody, and as a general rule, the keys of the one lock should be kept apart from the keys of the other lock, and in a different person's custody when practicable. The custodian of one set of keys should be the officer in charge of the cash chest, and of the other, the havildar or other petty officer of the guard when there is a police guard. The chest should never be opened without both custodians being present. The non-commissioned officer or duffadar of the guard should always be present when a treasure chest is opened and until it is again locked. Whenever a cashier is attached to a division or sub-division, the keys of one of the locks of the treasure chest will necessarily remain in his possession or in that of the accountant when there is no cashier.

997. Treasure guards will be appointed with the sanction of the Local Government when necessary. XI, 1151.

998. Such guards will be supplied by the Police Department without charge, the rules regarding the supply of guards for officers on the march (paras. 595 *et seq.*) being equally applicable to the supply of stationary guards. When applying for a guard, Executive Engineers should report the average and the largest amount of treasure likely to be kept, and leave it to the District Superintendent of Police to determine the strength of the guard. If a sum in excess of the largest amount reported as above has to be placed under the guard, a report should be made to the District Superintendent of Police. XI, 1152.

999. In Foreign territories, where no police guards are available, the Executive Engineer may entertain a burkendaz guard of sufficient strength, charging for the same as petty establishment in the monthly bills of the division, or against the special work for which the guard may have been engaged. XI, 1153.

Custody of Cash.

- XI 1155. **1000.** In all cases, whether there be a guard or not disbursers must be careful to draw on the treasuries for the minimum of cash actually required to meet current disbursements.
- XI, 1156. **1001.** If a disburser finds he has more cash in hand than he requires to meet the expenditure of the next month or of the next fifteen days if the treasury be close at hand, he should return the surplus into the treasury whence it was drawn.
- XI, 1157. **1002.** Cashiers may be appointed under the orders of the Local Government whenever the cash transactions of a division or sub-division are considered sufficiently extensive to require it.
- XI, 1158. **1003.** The duties of a cashier need not necessarily be confined to one sub-division, but the same cashier may make the cash payments of two or more sub-divisions, or throughout the whole of a division, wherever such an arrangement is found to be practicable.
- XI, 1159. **1004.** A cashier will make no payment without a written pay order from the Executive Engineer or Assistant Engineer, or an upper subordinate in charge of a sub-division, under whose orders he may be serving.
- XI, 1160. **1005.** No order will be held to be a good voucher for payment for articles purchased, unless there be endorsed on it the receipt of the departmental officer for the articles delivered, as well as the receipt of the vendor for the sum paid. This restriction, however, is not to be held applicable to payments for petty articles purchased from the bazaar and duly entered in the cash book.
- XI, 1161. **1006.** The Executive Engineer will count the cash in the hands of each cashier at least once a month; or in the case of out-stations, he or the Assistant Engineer will count it whenever he may visit them. He will on such occasions record a note in the cash book showing the date of examination and the amount (in words) found.

Cheques.

1007. When the payments are made by a cashier, the day books will still be kept by the sub-divisional officer or in the Executive Engineer's office; the cashier's duty will be confined to making the payments and recording them in detail in the cash book. XI, 1162.

Cheques.

1008. All payments should, as far as possible, be made by cheques on the treasury; but no cheque should be issued for a sum less than Rs. 10. For the payment of petty items under Rs. 10, which cannot be made by cheques, small sums should be drawn from time to time from the treasury—see para. 972. XI, 1164.

1009. Cheques drawn by officers of the Department on credits obtained by them at the Banks of Bengal, Madras and Bombay, or on any of their branches should be addressed to the bank itself and not to an officer thereof. For instance, in the case of Presidency Banks, the address should be "Bank of Bengal, Calcutta," etc., and in the case of Branch Banks the address should be "Bank of Bengal, Patna," and so on. XI, 1165.

1010. A special form of cheque is provided for use in these cases; it should be obtained from the Superintendent of Government Printing, Calcutta. XI, 1166.

1011. Each ordinary and special cheque book will bear a number, the same number being repeated on each cheque in it, as well as a consecutive series of numbers for the several cheques. Before a cheque book is brought into use, its number should be communicated to the treasury officer on whom cheques are to be drawn. The cheque book must be kept under lock and key in the personal custody of the drawing officer, who, when relieved, should take a receipt for the number of cheques made over to the relieving officer, a specimen of whose signature should be forwarded to the treasury concerned by the relieved officer. When XI, 1167.

Cheques.

an officer has a drawing account with more than one bank or treasury, a separate cheque book should be used for each bank or treasury.

XI, 1168. 1012. All cheques must be written out by the disbursing officer or in his presence.

XI, 1169. 1013. As a precaution against fraud, all cheques should have entered across them at right angles to the type a sum in words, a little in excess of that for which they are granted, thus, "under thirty rupees" will mean that the cheque is for a sum not less than Rs. 20, but less than Rs. 30, and so on.

XI, 1170. 1014. All cheques shall be made payable "to order," except in cases where they are issued to persons not in Government employ, who desire to have them made payable "to bearer."

XI, 1171. 1015. All cheques will hold good for three months from date of issue. If the currency of a cheque should expire owing to its not being presented at the treasury for payment within three months from the date of its issue, it may be returned to the drawer who will destroy it, and draw a new cheque in lieu of it. The fact of the destruction and the number and date of the new cheque will be recorded on the counterfoil of the old cheque, and the number and date of the old cheque that is destroyed will be recorded on the counterfoil of the new one. The fact of the new cheque having been issued will be entered on the date of issue in red ink parenthetically in the cash book but not in the column for payment. A note will also be made against the original entry in the cash book.

XI, 1172. 1016. When it is necessary to cancel a cheque the cancelment should be recorded on the counterfoil, and the cheque, if in the drawer's possession, should be destroyed. If not in his possession, he should promptly request the treasury officer to stop payment of the cheque, and, on ascertaining that payment has been stopped, he should write back the entry in his cash

Cheques.

book by exhibiting the amount of the cheque on the receipt side in the treasury column as "Refunds of expenditure." A counter-reference must be given in the cash book, against the original, to the second entry of the cheque. When the amount is thus adjusted, it will be deducted in the divisional adjustment book from the amount credited to Civil Department for "Cheques of Public Works Department Officers." A cheque remaining unpaid from any cause for twelve months from the date of its issue should be cancelled and the amount written back in a similar manner.

1017. When a cheque is lost during the period of its currency, and it becomes necessary to issue a duplicate, the duplicate in the regular printed form should bear the same numbers and date as the original, and the treasury officer concerned should be immediately informed of the loss of the original. The duplicate should not be issued until the drawing officer has satisfied himself that the original cheque has been noted as invalid at the treasury. Reference should be made in the cash book against the original entry, to the issue of the duplicate, and also on the counterfoil of the lost cheque; but no entry will be made in the body of the cash book. XI, 1173.

1018. Duplicate cheque books will not be issued to disbursing officers. When the necessity for the issue of a duplicate cheque arises, they will apply to the Examiner for a single blank cheque. New.

1019. The balance of an officer's credit at any Treasury, is the difference between the total credit granted and the total of cheques drawn and not cancelled and whether cashed or not. The drawing of cheques (whether issued or not) in excess of such balance is strictly forbidden. XI, 1174.

1020. In order to guard against the overdrawal of credit, the amount of each cheque drawn should, on the reverse of the counterfoil of the previous cheque, be deducted from the undrawn balance and the reduced balance carried forward to the reverse of the next counterfoil. XI, 1175.

Accounts of Works.

Labour Reports.

XI, 1176. 1021. A labour report should be prepared for each large work, or group of works, and if the day-book is not compiled by the person actually in charge of the work (see para. 1026) the labour report will be prepared in duplicate, the original being retained by the subordinate in charge, and the duplicate being sent to the sub-divisional officer, or to the divisional office, as may be directed.

XI, 1177. 1022. Labour reports, when used, will be submitted either daily in Form No. 5 or periodically in Form No. 5A, as may be directed by the Executive Engineer. They show the number of each class employed on each work or sub-head. Discrepancies between labour reports and muster rolls should be investigated as soon as the latter are received after the close of the month ; the former have been received in the division weekly or daily.

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XI, 1178. N 1023. A work may consist of several parts or separate works. Thus, in such a work as a central jail, there are several separate works, such as outer wall, solitary cells, cook houses, jailor's quarters, barracks for guard, etc. These are termed " sub-works."

XI, 1179. 1024. The several descriptions of work that have to be executed in the course of construction or maintenance of a work, such as excavation, brick-work, concrete, wood work, etc., are called " sub-heads " of a work.

XI, 1180. 1025. A day-book or works abstract, as it is also called, should be kept for each work or sub-work or repair in progress and for each operation of manufacture ; except only where a work is being executed entirely by one contractor, in which case the contract.

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certificate (Form No. 14) answers in lieu of the day-book. The particular form of day-book to be used will depend on local orders and circumstances.

1026. The day-books will be prepared either by the sub-divisional officer or in the divisional office, as may be arranged by the Executive Engineer. They will be posted, as regards cash payments from the cash accounts, as regards labour charges from the daily or periodical labour reports (when used) or from muster rolls ; as regards other charges, from passed certificates and bills ; and as regards quantity of work executed from the measurement book. XI, 1181.

1027. In the case of works the accounts of which are kept by sub-heads, the day-book will be accompanied by a materials account in Form No. 7 F, showing the sources of receipt of materials brought to the site of the work and their issues to the sub-heads of the estimate on which used up. The value of the unused balance of materials remaining at the site of the work at the end of the month will be debited to a temporary sub-head in the Register of Works of each estimate called "Materials at site." Such unused materials will appear in the opening balance of the materials account for the following month. Purchases of materials made by the sub-divisional officer should, as far as possible, be charged off at once to a final sub-head, and, if so, need not pass through the materials account. XI, 1182.

1028. In the case of works the accounts of which are not kept by sub-heads, this temporary sub-head "Materials at site" will not be required, as the outlay on such works is recorded only by the total expenditure in cash and stock. If a sub-divisional officer keeps no stock account but draws stores from another sub-divisional officer or store-keeper, and charges the cost of materials direct to a work, then such issues may be shown in Form No. 7 F and the latter submitted with XI, 1183.

Accounts of Works.

the day-book. The return in Form No. 7 F will be simply an account of receipts and issues of materials by quantities.

XI, 1184. **1029.** In cases where an Executive Engineer may desire or is directed to compare the actual expenditure of materials with the estimated requirements of a work he may require the sub-divisional officer to submit to him monthly a statement of expenditure of materials in any suitable form that may be adopted by Local Governments.

XI, 1185. **1030.** The sub-divisional officer should, before sending this form to the Executive Engineer, enter forward totals in the return for the following month ; no copy need then be kept.

XI, 1187. **1031.** The unpaid portions of muster rolls and the amounts due to contractors on certificates on which part payment has been made, will be treated as liabilities and included in the charges recorded in day-books against the works concerned. Such amounts will be deducted from the total charges of the month, so as to arrive at the total of actual payments.

XI, 1188. **1032.** Day-books prepared in a sub-divisional office will be incomplete on their despatch to the Executive Engineer, as regards payments made from the divisional office, and as regards the value of materials received from stock or purchased by the Executive Engineer, and issued to the work, but these entries, as also the abstract of charges, will be completed in the divisional office.

XI, 1189. **1033.** The accounts of works done on requisition (Forms Nos. 8 A and 8 B) will consist of extracts from cash accounts, with the addition of the quantity, rate and value of stock issued to the work.

XI, 1190. **1034.** In cases when any part of a work may, from any cause, have to be pulled down and rebuilt to

Stores.

any serious extent, sensibly affecting the cost and rates of the work, the extra charge for reconstruction should be shown in the accounts of the work as a distinct item additional to the original sub-heads of the estimate.

1035. Besides daily labour, the other recognized systems for carrying out work are "Piece work" and "Contract work." Piece-work is that for which only a rate is agreed upon, without reference to the total quantity of work to be done, or the quantity to be done within a given period. Prompt measurement and payment for work of this nature must be insisted on, otherwise confusion, undue liabilities, and loss may ensue. All other work, done under agreement, is termed "Contract work" and in agreements for such work, which should invariably be in writing and in the prescribed forms, there should generally be a stipulation as to the quantity of work to be done, and the time within which it is to be completed. XI, 1191.

Stores.

1036. The stores of the Public Works Department are divided into two classes, *viz.*, Tools and Plant and Stock. XI, 1192.

(a) The sub-heads of Tools and Plant are—

- Scientific instruments and drawing materials.
- Plant and machinery.
- Tools.
- Navigation plant.
- Camp equipage.
- Live-stock.
- Office furniture.

(b) The sub-heads of Stock are—

- Small stores.
- Building materials.
- Timber.
- Metals.
- Fuel.
- Painter's stores.
- House fittings.
- Miscellaneous.

Stores.

XI, 1193. 1037. Besides the above, there are two further sub-heads in the stock accounts, *viz.*, "Manufacture of stock" and "Land and kilns." If a workshop be established, the suspense account thereof will be kept as an additional sub-head of the stock account.

XI, 1194. 1038. Under ordinary circumstances the officer in charge of a sub-division will be responsible for all the stores belonging to it. The numerical account of stores to be kept in a sub-division are as follows:—

Tools and Plant.

Register or Account of daily receipts and issues (Form No. 9).
Monthly return of receipts, issues and balance (Form No. 12).
Yearly balance return (Form No. 13).

Stock.

Register or Account of daily receipts and issues (Form No. 9).
Abstract of stock received (Form No. 10).
Abstract of stock issued (Form No. 11).
Monthly return of receipts, issues and balance (Form No. 12).
Half-yearly balance return (Form No. 13).

XI, 1195. 1039. A separate account should be kept of tools temporarily lent to contractors or in use by subordinates attached to the sub-division. When no longer required, they will be received back by the Store-keeper, and transferred to the heading for articles in store. If received back as unserviceable or requiring repair, the fact must be certified by the subordinate or officer in charge, stating the work or works on which the tools had been used or that they were used for general purposes. The certificate should be accompanied by an order to the Store-keeper how to dispose of them. The order to dispose of unserviceable articles of Tools and Plant must be approved by the Superintending Engineer—See para. 1219.

Stores.

1040. Stores [Stock and Tools and Plant] must be counted at least once a year, but it is not necessary that the count of everything should be made at the same time. The stock-taking may be arranged so as to go on gradually in the manner most convenient to the officers concerned. All important stores should be counted by a member of the Engineer establishment. Once a year, for preference on the return for the half-year ending 31st March, a certificate, to the effect that stock has been taken during the past year, should be given on the returns of Stock and Tools and Plant (Public Works Department Forms Nos. 42 A and 13). XI, 1196.

1041. When stores are lost, stolen, destroyed or have become unserviceable, or when, on taking stock, any discrepancy is discovered between the book balance and the quantity actually on hand, a report should be made at once to the Executive Engineer with full explanation of the circumstances, and the quantities, if surplus, brought as receipts on the stock register, and if found deficient should be written off the books in the same way as if they had been issued, but their value should be debited, pending final orders, to " Miscellaneous Advances." XI, 1197.

1042. All articles of stock which are not likely to be required during the following twelve months should be reported to the Executive Engineer. XI, 1198.

1043. Every officer is bound to take charge of departmental stores which, from the death or departure of the person lately in charge, or from any other cause, may be left at or near his station without adequate protection. XI, 1199.

1044. The cost of " Carriage" of materials which are borne as Stock will be charged to the sub-head of stock concerned. The carriage of materials issued from stock, or which have been issued or provided especially for a work, will be charged to the work concerned. Unless the carrying operation is subordinate to some work for which a day-book is prepared, XI, 1200.

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it must be treated as a "Work" and shown in a separate day-book, but in all cases the object of moving the materials, the places from and to which conveyed, the distance, the quantity and approximate weight must be clearly stated.

XI, 1201. 1045. When the stores are sufficiently extensive to require it, a Store-keeper will be appointed to the charge of them. The Store-keeper will have nothing to do with the disbursement of cash or the supply of materials. His duty will be confined to the custody, preservation and issue of the stores under his charge and to keeping the required returns relating to them.

XI, 1202. 1046. Stores should be issued by the Store-keeper only on receipt of an indent (Form No. 18), in which should be clearly shown the work or service for which the articles are required, and which should be signed by the Executive Engineer or a sub-divisional officer.

Road Metal.

XI, 1203. 1047. A statement of receipts, issues and balances of road metal on each road will be prepared monthly by the sub-divisional officer in Form No. 19, and forwarded by him to the Executive Engineer's office, where it will be recorded. For permanent record in the sub-divisional office these forms will be bound in a book, loose sheets being submitted to the Executive Engineer monthly. The balance of metal in each mile should be shown monthly, whether there are any transactions on it during the month or not.

XI, 1204. 1048. No half-yearly register or return of road metal will be required, and the only other record necessary will be the rate-book (Form No. 43 B), which is kept in the Executive Engineer's office.

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XI, 1205. 1049. The manufacture or collection of material involving an outlay of Rs. 2,500 or upwards, must in all

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cases be covered by an estimate showing the proposed outlay and the material to be received as out-turn.

1050. If the material be for a work already duly sanctioned, or for reserve stock within the sanctioned limit for the division, the estimate will merely require the approval of the Superintending Engineer, but in all other cases the estimate must be duly sanctioned by competent authority, as though for an original work. XI, 1206.

1051. Accounts of the manufacture or collection of materials will be rendered in day-books exactly as accounts of works. In order to render these accounts intelligible, it will be necessary to be very careful to keep the account of each operation in a separate day-book. XI, 1207.

1052. The outlay must in all cases be shown under such sub-heads as will admit of direct check; for instance, in the manufacture of bricks the sub-heads may be,—(1) moulding; (2) loading; (3) fuel; (4) unloading and sorting. In the manufacture of lime the sub-heads may be,—(1) limestone or other material; (2) fuel; (3) labour in burning; and so on for each different kind of manufacture. These sub-heads should be fixed and defined so as to afford an opportunity of comparing the results of similar operations. XI, 1208.

1053. The quantity of material turned out must be shown in the day-books. Where there is an estimate for the operation, the material turned out will be priced at the estimated rates, but where there is no estimate, the rates to be used for the out-turn will be the usual stock rates of the sub-division, or the rates prevailing in the locality. The differences between the actual outlay and the value of the out-turn will be adjusted in the divisional office. The expenditure of raw material will, of course, not be exactly covered in quantity by the out-turn of manufactured goods; but care should be taken to see that the wastage is as small as possible. XI, 1209.

1054. The account of every operation shall be closed at least once in every year at the end of the XI, 1210.

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working season, notwithstanding that the operation, such as brick-making, may be continued from year to year. In such cases the operations of each season should be treated as a separate work.

- XI, 1211. 1055. The progress made in sawyers' and stone-masons' work may, in ordinary cases, be very easily reported, by calculating the work done in such a manner as to show not only the number and nature of the finished articles delivered, but the number of square feet cut through in the one case, and rough or fine-dressed in the other. All reports of work in metals should show the weight of the articles made, as well as their number and nature. Carpenters' work should be reported as so many cubic feet of timber framing, and so many superficial feet of planking, grating, or of doors and windows. But carpenters' work will often be in an unfinished state at the time the work reports close, and it is desirable that in such cases the progress made should be generally, but clearly, reported.

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- XI, 1212. 1056. No work is to be undertaken in workshops of the Department other than work required for the various branches of the Department, except under some general or special order of the Local Government or Administration.

- XI, 1213. 1057. In the case of work done for the Public Works Department, the expenditure will be debited in transfer monthly, as incurred or on completion of the job as may be most convenient to the indenting division; and will be brought upon the accounts of the indenting division—

- (a) either by direct debit to the work concerned,
- (b) or by debit to "Stock" when the manufactured articles are for the general purposes of the division.

- XI, 1214. 1058. In the case of work done for other Government Departments, the estimated outlay of the official

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year must be adjusted in advance, either in one payment or by instalments, but it is essential that the advances so made should not materially exceed the amount that will be spent during the year.

1059. Where the jobs are of a trifling character, the procedure laid down in paras. 1057 and 1058 need not be enforced, but at the end of each official year all charges actually incurred in the shops should be adjusted in transfer to the division or Department concerned. XI, 1215.

1060. No work should be undertaken for Municipalities or private parties before the whole estimated cost, including all charges for supervision, profit, etc., that may be leviable under the rules for the time being in force has been paid to the Executive Engineer, or into a Government treasury to the credit of the Public Works Department—see also para. 1087. XI, 1216.

1061. The accounts to be kept in workshops attached to divisions will depend on the extent of the operations and the size of the shops. XI, 1217.

1062. Definite rules for all workshop accounts cannot, therefore, be laid down, and the following rules which are suitable to and intended for the larger class of divisional workshops may be modified to suit local circumstances. XI, 1218.

1063. For small shops, the general rules and procedure prescribed for the manufacture of stock and the general forms which are applicable to works, may be found suitable, but for larger shops where the number of separate jobs undertaken is large, when the incidence of the debit is frequently different, or when precision as to the cost is necessary, it will probably be advisable that a separate set of accounts, as detailed below, should be kept. XI, 1219.

1064. The divisional workshops may be treated as a distinct sub-division, or it may form a portion of a divisional charge. The officer in charge will obtain funds from the Executive Engineer in exactly the XI, 1220 and 1221.

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same manner as if he were a sub-divisional officer. All materials required will either be obtained from the divisional or sub-divisional stock or a separate workshop stock account may be kept.

XI, 1222.

1065. The following special forms are intended for workshops of the larger class :—

Combined Muster Roll, Time Sheet and Acquittance Roll	.	.	.	Form No. W. 1
Allocated Abstract for Labour or Stores	„	„	„	W. 2
Register of Arrears of Labour	.	.	„	W. 3
Register of Workshop Orders	.	.	„	W. 4
Indent and Invoice for Stock	.	.	„	W. 5
Workshop Warrant	.	.	„	W. 6
Schedule of Work done	.	.	„	W. 7
Account-Current	.	.	„	W. 8

XI, 1223.

1066. Each man employed in the workshop will be known by a certain number which he will bear on the Muster Roll.

XI, 1224.

1067. The time-keeper will enter daily in the Muster Roll the pay in annas (or half-annas) earned by each man at work and the number of the work order on which he has been employed during the day. If employed on more than one work during the day the proportion of his daily wage due to each work should be entered. Deduction should be made for fines levied on account of bad work or late attendance and the net amount only entered.

XI, 1225 and 1226.

1068. Separate Muster Rolls should be kept for overtime, and the total amount due on them added on to the ordinary Muster Roll on which payment is made in the column provided for that purpose. Muster Rolls may be kept for any convenient period,—a week, ten days, half-month or month.

XI, 1227.

1069. Payments may be made on Muster Rolls at any time during the month, but at the end of the month the items unpaid will be transferred to the Register of

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Arrears of Labour (Form No. W: 3), in which payments of labour in arrears will be recorded.

1070. At the end of each day the charges for labour ^{XI, 1238 and 1229.} will be totalled in annas, and the charges on each work abstracted in the Allocated Abstract (Form No. W. 2). The daily totals of the Muster Roll and of the Allocated Abstract must be compared and any difference at once investigated and rectified.

1071. The charges for labour against the several ^{XI, 1280 to 1232.} works to be entered in Form No. W. 2 should also be recorded and totalled in annas and not in Rs. a. p. At the end of the month the Allocated Abstract should be cross totalled, thus bringing out the total monthly charge for labour against each job, and the grand total should be compared and agreed with the total charges in the several muster rolls. The same form of the Allocated Abstract will be used for abstracting stock receipts. It will be posted from the allocation entered on the back of indent Form No. W. 5 as prescribed below.

1072. The Register of Arrears of Labour will be ^{XI, 1233.} posted from the entries of unpaid labour in the muster rolls. It is not necessary that details should be given in this register of the Muster Roll for the latest period of the month which would be paid early in the following month, but the total of that Muster Roll should be entered as well as the amount paid on it during the month following that to which it relates.

1073. No work will be undertaken except under a ^{XI, 1234 to 1236.} written order approved by the officer in charge of the workshops under general instructions of the Executive Engineer. The order having been passed by the officer in charge, it will be at once posted in the Register of Workshop Orders (Form No. W. 4), a number being given to each different work should there be more than one work entered in the order; these numbers will be consecutive for each year. The orders should be similarly numbered and filed consecutively in a guard file.

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- XI, 1238. 1074. Stores required for the workshops from any source will be obtained on requisition in Form No. W. 5, which is an indent and invoice combined. The counterfoil shows the order number of the work for which the stores are required in order to facilitate the abstraction of values of the store issues by works. The counterfoil and the first-half of the indent having been filled in by the foreman concerned and signed by the officer in charge, the indent with receipt form attached will be torn off and sent to the officer on whom the indent is made. The supplying officer will fill in the second-half of the indent and the form of receipt, and return both to the workshops with the stores supplied. On receipt of the stores the workshop officer will sign the receipt, return it to the supplying officer, allocate the value of stores received by works on back of the indent and paste the indent to its counterfoil. Values of store issues will then be posted in the Allocated Abstract (Form No. W. 2).
- XI, 1239 and 1240. 1075. If the supplying officer has not received advice of rates and values, he will either apply to the divisional office for the necessary information or return the indent through the Executive Engineer.
- XI, 1241. 1076. On the completion of a job, the articles ordered will be forwarded to their destination under cover of a Workshop Warrant in Form No. W. 6, which will be receipted and returned by the officer to whom the articles are supplied. If the value cannot at the time of despatch be arrived at, the columns headed Unit, Rate and Value will be left blank.
- XI, 1242. 1077. This form will also be used on the occasion of the return of stores to stock, in which case the value of stores so returned will be posted in the Allocated Abstract as a *minus* amount against the work to which they were originally charged.
- XI, 1243. 1078. There are certain items of payment for labour and stores which cannot be charged directly to any

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specific work. These are called "General Charges," and are indicated in the Muster Roll and the Allocated Abstract by the letters G. C. At the end of the month the total of "General Charges," obtained as regards petty payments from the cash book, and as regards labour and stock from the Allocated Abstracts, will be roughly distributed over the works in hand during the month in proportion to the labour charges on each work as shown in the Allocated Abstract for labour.

1079. The Schedules of Work done (Form No. W 7) will then be prepared. A separate schedule is required for each sub-divisional officer and for each division or Department for which work has been done in the workshops during the month. XI, 1244.

1080. The schedules will be posted, as regards cash from the cash book, as regards labour and stock from the Allocated Abstracts, and as regards "General Charges" from the distribution of such charges as described in para. 1078. XI, 1245.

1081. Additional charges, called "Indirect Charges," will be made on such work (other than work done for the division), and at such percentages on the cost as may be settled from time to time. XI, 1246.

1082. The Schedules of Work done for each sub-division having been prepared, the totals should be posted in the Account-Current (Form No. W 8) on the Cr. side under the head of "Transfers within Division," and the schedule sent to the officer concerned for acceptance, allocation and return. XI, 1247.

1083. Schedules of Work done for other divisions and Departments and on deposit account will be submitted with the monthly Account-Current to the Executive Engineer for adjustment. XI, 1248.

1084. The form of schedule may be used, when required, as a bill. XI, 1249.

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XI, 1250.

1085. The Account-Current (Form No. W 8) will be posted as follows:—

The abstract of indirect charges will first be posted from the totals of such charges as shown in the several schedules; the total amount will then be entered in the body of the Account-Current on the Dr. side.

The cash outlay for labour and for miscellaneous purchases contract or piece work, etc., will be posted from the cash book.

The total value of stock received will be posted from the Allocated Abstract of Stock. Stock will usually be received from one source only, but if from more, special arrangements will have to be made so as to arrive at the value of stock received from each source. This may be done by progressive totals recorded on the indents.

The entries on the Cr. side of the account will be supported by Schedules of Work done and by Warrants for Stores returned.

The opening balance of this account will be on the Dr. side, if the amount of unadjusted charges exceeds the amount of unpaid wages, and on the Cr. side, if the reverse is the case.

A detail of the closing balance will be given on the back of the Account-Current.

The items of unadjusted charges will be supported by schedules and a reason given for the cause of non-adjustment.

Under unpaid wages the balance due to, labour at end of the month should agree with the total amount due as shown in the Register of Arrears of Labour (Form No. W 3).

XI, 1251.

1086. All works to be done in the workshop likely to cost more than Rs. 200 should be separately estimated for and a record of the expenditure thereon should be maintained in a Register of Works (Form No. 30 A). Such works should be distinguished by the letter "E" prefixed to the workshop order number. The Register of Works can be readily posted from the Schedules of Work done.

XI, 1252
and 1253.

1087. Private work may be undertaken at the discretion of the Executive Engineer under the general approval of the Superintending Engineer, but it is imperative that no work should be commenced on private account before the total estimated cost of the job

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has been deposited. This rule may, however, be relaxed at the discretion of the Executive Engineer in the case of employés of the division, provided that the expenditure incurred is deducted monthly from the salaries of such employés. Private work should be distinguished by the letter " P " prefixed to the workshop order number.

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1088. As a general rule every payment charged in the accounts of the Department must be supported by a voucher giving full particulars of the claim in respect of which the payment has been made. This voucher should bear, or have attached, an acknowledgment of the payment, signed by the person by whom or in whose behalf the claim is put forward. In the case of articles supplied by value-payable post to a Government office, formal receipts from the firms who supplied them should be obtained for the payments and submitted to audit if amounting to Rs. 10 or more. A memorandum may be endorsed on the vendor's receipt to the effect that the payment was made through the post office, and this will cover charges for postal commission. XI, 1254.

1089. It is left to the discretion of Executive Engineers to decide whether the vouchers obtained by their subordinate disbursing officers, in support of payments under Rs. 10 each, should be submitted with the subordinate officers' accounts to the Executive Engineer or recorded by the subordinate disbursing officer himself. But vouchers for running accounts, payments to members of the establishment, or for service postage stamps, State telegrams, or fees for money orders, should be always obtained and submitted for audit—see para. 1364. If the receipt for a telegram is erroneously marked " Private," the charge must be supported by a certificate from the head of the office that it was on public service. XI, 1255.

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- XI, 1256.** **1090.** In any case in which it is not possible to support a payment by a voucher, a certificate of payment signed by the disbursing officer, and endorsed if necessary by his superior officer, should always be recorded.
- XI, 1257.** **1091.** Duplicates, or copies of receipts or vouchers in lieu of those alleged to be lost or missing should in no case be made or issued. If any necessity for such a document arises, a certificate may be issued to the effect that it is found from the accounts (or other records) that on a specified day a certain sum was received from or paid to A. B. on a certain account.
- XI, 1258.** **1092.** A certified copy of a receipted voucher should be retained by the officer concerned, wherever such a document is required to complete the records of his office, but the contractor or other claimant should not be required to sign such copy.
- XI, 1259.** **1093.** If an Executive Engineer or other disbursing officer have reason to expect any difficulty in obtaining, from the person to whom money is due, a receipt in the proper form, it is open to him to require the claimant to attend at his office for payment and to decline to hand him the cheque, or coin, until the acknowledgment of discharge of the claim has been given. A similar procedure should be adopted in like cases of payments at a distance by cheque, remittance transfer receipt or money order; but in these cases a note of the despatch of the cheque must be made on the voucher or the acknowledgment of the money order attached to it.
- XI, 1260.** **1094.** All receipts obtained for payments of sums over Rs. 20 must be stamped with certain exceptions, as noted below; but where the residue of a claim discharged after recovery of an advance is not more than Rs. 20, the acknowledgment of such balance does not require to be stamped.

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Exceptions.

- (1) Receipts of Barrack Sergeants on the Unattached List for their pay.
- (2) Receipts of Departmental Non-Commissioned Officers and men employed on Military duty under the Commander-in-Chief or the Military Supply Department for compensation allowance in lieu of quarters.
- (3) Receipts given for money paid to a Government officer on behalf of Government.
- (4) Receipts for payments made on account of refunds of deposits from the Civil Engineers' Provident Fund.

1095. The amount admitted and paid on all bills XI, 1261. must be expressed in words and figures in the receipt on the bill. Every voucher must bear a pay order and if a bill is paid in part only, the pay order must be expressed in words and figures. The printed endorsement on each voucher shows that, if paid in full, the payee need only initial and date *one* of the alternative remarks.

1096. When the payee signs in a vernacular, the XI, 1262. amount acknowledged should also be noted in the vernacular as well as in English.

1097. In the case of payees who can neither read XI, 1263. nor write, or who cannot write beyond signing their names, their marks or seal should be attested by two competent witnesses, in whose presence the nature of the payment should be fully explained. When, however, a thumb impression is taken the attestation by a single witness will be sufficient.

1098. As a general rule, vouchers should be prepared XI, 1264. in English, but a document which is in the vernacular will be accepted as a valid voucher, provided that it bears a brief note of the particulars in English, entered by an officer not under the standing of a sub-divisional officer.

1099. Suppliers of stores should be encouraged to XI, 1265. submit their bill in departmental forms, but bills in their own forms when prepared in English may be

Vouchers.

accepted, the necessary particulars required by the departmental form being added by the disbursing officer.

XI, 1266. 1100. No fees should ever be charged either for forms of bills supplied, or for clerical assistance rendered in the preparation of bills; but a contractor requiring a copy of his contract certificate or an extract from his account in the contractor's ledger should be furnished with the same. A nominal charge, as a rule not exceeding one rupee, may be made at the discretion of the officer supplying the information which should be credited to Government as a miscellaneous receipt.

XI, 1267. 1101. Payments may be made to contractors, for work done or supplies received, on Form Nos. 14, 15, 15 A or 16. Receipts for payments "on account" may be taken either on the detailed contract certificate (Form No. 14 on white paper), on Form No. 15 A, in which the accounts of several contractors may be included, or on a hand receipt (Form No. 16); the last-named being used when detailed measurements are not taken. When contractors or suppliers are paid up at once on completion of work or supplies, Form No. 15 will be used, in which form a number of payees' accounts may be included and in which their own bills may be summarised.

XI, 1268. 1102. Form No. 14 should be locally printed both on white and yellow paper in the vernacular, as well as in English, the form on yellow paper being for use when final payments are made to contractors on closing running accounts. When a final payment is made on a running account the payee, if he is able to write, should add in his own handwriting that the payment is "in full settlement of all demands." If he is unable to write beyond signing his name or is unable to sign, these words should be filled in by the officer making the payment. These forms, printed in English only, can be obtained from the Contractors for printing Government of India Stock Forms, Calcutta.

Accounts to be rendered to Executive Engineer.

Accounts to be rendered to Executive Engineer.

1103. On the first working day of each month, before any cash transaction has taken place, the sub-divisional officer, if in charge of a cash chest, will count the cash in his possession and send to the Executive Engineer a statement of actual cash balance in Form No. 1. He will also at the same time submit to the Executive Engineer a copy of his cash book up to the end of the previous month. XI, 1269.

1104. Besides the above, the monthly returns to be submitted by a sub-divisional officer will consist of— XI, 1270.

A day-book, or task work form or works abstracts for each work and for each manufacturing account, with vouchers attached to each—(Forms Nos. 7C to 7E).

A requisition for each *completed* petty work not exceeding Rs. 200—(Forms Nos. 8A and 8B).

A list of uncompleted petty works executed on requisitions —(Form No. 34).

Account of daily receipts and issues of stock—(Form No. 9).

Abstract of stock materials received—(Form No. 10).

Abstract of stock materials issued—(Form No. 11).

Monthly return of receipts, issues and balances of stock —(Form No. 12).

Monthly return of receipts, issues and balances of tools and plant—(Form No. 12).

Measurement book or sheets—(Form No. 6) (when required) —see para. 963.

Statement of receipts, issues and balances of road metal —(Form No. 19).

1105. Accounts should be submitted to the divisional office as soon after the close of each month as possible. Ordinarily they should reach the Executive Engineer's office on the 5th of the month following that in which the expenditure was incurred. In sub-divisions exceptionally situated the time allowed for submission may be extended at the discretion of the Executive Engineer. XI, 1271.

CHAP. XI.] ACCOUNTS OF SUB-DIVISIONAL OFFICERS.

Accounts to be rendered to Executive Engineer.

XI, 1272. **1106.** The yearly and half-yearly accounts of stores to be submitted as soon as possible after the 31st March and 30th September are—

Half-yearly balance return of stock—(Form No. 13).

Yearly balance return of tools and plant —(Form No. 13).

Supplement to balance return of tools and plant—(Form No. 42E).

XI, 1273. **1107.** Adjustments in accounts will be necessary—

(1) On the return of materials from works to stock.

(2) On the transfer of materials from one work to another.

(3) On the discovery of an erroneous charge which should, in a previous month, have been debited to some other estimate or head of account.

(4) On the transfer of a debit or credit from one account to another, except in the case of adjustment in the divisional office of sums at debit or credit of a suspense head, *e.g.*, "Miscellaneous Advances" to or from a work or a final head of account.

XI, 1274. **1108.** The officer initiating the adjustment will fill in an order for a write-back in Form No. 17, as far as he is able to do so, and forward it to the divisional office, where it will be completed.

XI, 1275. **1109.** The transaction will then be posted in the adjustment book (Form No. 25) and the necessary entries will then be made in the accounts concerned.

XI, 1276. **1110.** The order for the write-back will be submitted to audit with the monthly accounts as a voucher in support of the entry made in the account debited.

XI, 1277. **1111.** Officers ordering writes-back of the value of materials are responsible that materials transferred to other works are worth the sum at which they are charged, and that materials returned to store are in good condition, are likely to be used within a reasonable time and are priced not above market rates or the stock rates of the division.

Transfers of Charge.

Transfers of Charge.

1112. The transfer (permanent or temporary) of a sub-divisional charge from one officer to another will be conducted under the rules given in the following paragraphs. XI, 1278.

1113. The sub-divisional cash book or imprest account will be closed on the date of transfer, and a note, as per Form A below, recorded in it, under the signature of both the relieved and relieving officers showing the cash and treasury balance (if any) made over and received in transfer by them respectively. XI, 1279.

1114. The following receipts (prepared by the relieved officer) will be signed by the relieving-officer :— XI, 1280.

Form A.

Received in transfer from A. B., late officer in charge—
sub-division, the following sum:—

Drawing account (if any) balance at credit in—

	Rs.	A.	P.
Simla Treasury . . .	16,403	11	11
Saharanpur Treasury . . .	7,428	1	6
Cash in hand . . .	479	12	1
Imprests—			
Mr. R. Johnson . . .	100	0	0
Mr. Abdul Kadir . . .	50	0	0
Mr. P. Lampard . . .	174	10	0
Mr. Labboo Ram . . .	60	0	0
Temporary Imprests—	384	0	0
Total	24,696	3	6

“Certified that the cash account has this day been closed and that the balances shown in it correspond with the amounts entered above.”

C. D.,

Relieving Sub-Divisional Officer.

(Station and date.)

CHAP. XI.] ACCOUNTS OF SUB-DIVISIONAL OFFICERS.

Transfers of Charge.

The relieving officer should also sign a receipt for the number of unused cheques (if any) made over to him.

Form B.

Received in transfer from A. B., late officer in charge _____
_____ sub-division, the stock and tools and plant which
have been in his personal custody, as detailed in the last balance
return and accounts of receipts and issues to date. The returns for
the year ended _____ the half-year ended _____
and for the month of _____ for the whole sub-
division have been submitted to the Executive Engineer, and the
account of daily receipts and issues for the current month has been
written up to date.

C. D.,

Relieving Sub-Divisional Officer.

(Station and date.)

XI, 1281. 1115. In the case of surveying and mathematical instruments a detailed report on their state should be prepared in Form No. 42E, and signed by the relieving officer. This report, together with the abovementioned receipts, will be submitted by the relieving officer to the Executive Engineer with the Transfer Report (Form No. 146) ; a copy of the receipts will be given to the relieved officer, if desired by him.

XI, 1282. 1116. The relieving officer will then, unless otherwise ordered, proceed with the relieved officer to inspect the records, cash, stores, works and materials at site of works, under charge of the subordinates of the sub-division. He will examine the accounts, count the cash, inspect the stores, and count, weigh, and measure certain selected articles in order to test the accuracy of the returns, and will minutely examine the work in progress as to its quality and as to its correctness according to the sanctioned plans and estimates : he will also record his opinion as to the correctness of accounts of materials at site.

Transfers of Charge.

1117. A joint report of the transfer of the sub-divisional charge will be made to the Executive Engineer in Form No. 146. The relieving officer should take this opportunity of bringing to notice any irregularities that may have come officially under his notice. If he fails to bring to notice within a reasonable period any deficiency or defect in work or stores taken over from his predecessor, he will be held responsible for the same so far as it may have been practicable for him to ascertain such deficiency or defect. XI, 1283.

1118. An officer must not delay making over charge after the arrival of the relieving officer, nor must he, without a medical certificate, or the permission of the Executive Engineer, leave his head-quarters before the arrival of his successor. XI, 1284.

1119. The relieving officer will take up the expenditure of cash and stores from and for the first day of the month during which the relief took place, and submit the next monthly accounts in the same manner as if he had been in charge during the whole month. But the relieved officer remains responsible that proper explanation is forthcoming for transactions during his incumbency. XI, 1286.

1120. A register should be kept in each sub-divisional office showing the period of incumbency of each officer in charge. XI, 1287.

1121. The transfer report on receipt by the Executive Engineer will be scrutinised by him, any remarks necessary being entered in the column provided for that purpose. The report will then be forwarded to the Superintending Engineer, who, after passing such orders as may be necessary, will return it to the Executive Engineer for record in the divisional office. XI, 1288.

1122. In the case of the charge of a sub-division becoming vacant by the death or sudden departure of the officer in charge, the succeeding officer will proceed, as above described, and assume charge, forwarding to the Executive Engineer the receipts which would otherwise be prepared by the relieved officer. XI, 1285.

Chapter XII.—Accounts of Executive Engineers.

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Introductory Remarks.

XII, 1289.

1123. The Public Works system of accounts is framed upon the principle that the Executive Engineer of a Division shall obtain a monthly clearance from the Examiner for the whole of the expenditure incurred within his Division, whether by himself or his subordinates. It is also designed in view of relieving him as much as possible from the duty of keeping books in detail; while at the same time it is intended that he should keep up such records as shall enable him to maintain a full control over the expenditure, and that he shall be held responsible for good management and economy throughout his Division.

XII, 1290.

1124. The means by which it is sought to effect these ends are—first, by holding the Executive Engineer responsible that clear accounts are kept up of his own immediate cash transactions and of the materials received or issued in his immediate charge; and that similar accounts are kept up and duly submitted to him by those of his assistants and subordinates who are entrusted with cash or stores; next by requiring the Accountant, under the general direction of the Executive Engineer, to abstract and condense the entire transactions of the Division for each month into one account which the Executive Engineer will submit, with the needful explanatory vouchers and schedules of works executed, to the Examiner for audit; lastly, by the

Introductory Remarks.

establishment of a Central Office of Account and Audit, where the monthly accounts shall be examined and audited and then posted to their proper heads of service, and the whole Public Works expenditure of each Province or Administration be compiled and recorded against the annual grants and other sanctions for outlay.

1125. One primary aim kept in view in framing the accounts of the department is to exhibit, through as simple a process as possible, but with thorough accuracy, the actual cost of work done and the actual receipts of the department. But it is also necessary that the accounts should be so kept, and the details so fully recorded, as to afford the requisite means for satisfying any inquisition that may have to be made into the particulars of any case, whether bearing on the economy of the work, or the honesty of the monetary transactions. It is therefore by no means sufficient that an officer's accounts as worked up should be correct to his own satisfaction ; the records and details must be such as to admit of ready exposition to any one who is a reasonably proficient accountant. XII, 1291.

1126. Another essential point which is apt to interfere with simplicity in keeping the accounts is this, that the records of payment, measurement, and transactions in general, must be so clear, explicit, and self-contained as to be producible as satisfactory and convincing evidence of facts, if required in a Court of Law. This requirement makes it necessary to be most careful in the preparation and preservation of all original records, such as Measurement Books, Muster Rolls, Labour Reports, etc., and also makes it incumbent to avoid a practice, which is very apt to come into play if not rigorously checked, of making numerous alterations, corrections and erasures in accounts, so as not only to impair their validity, but perhaps to render them unintelligible. XII, 1292

1127. Again, the necessity of having details which will satisfy the need for statistical information and for XII, 1293.

Transactions with Civil Treasuries and Banks.

analysis of the comparative advantages of various descriptions of work, of buildings, etc., frequently makes it requisite to multiply accounts, by keeping separate accounts for the several component parts of a work when the primary wants of the accounts of work would not appear to call for any such division. Thus the expenditure upon one sort of roof or one description of building adopted for another, on the ground of the cost of the maintenance or repairs, would probably be required to be kept separate.

XII, 1294.

1128. From these remarks it will be gathered that it is very often reasonable and necessary to require from officers much fuller, clearer, and more detailed accounts than the *primâ facie* wants of the case would appear to demand.

Transactions with Civil Treasuries and Banks.

XII, 1295.

1129. Executive Engineers are placed in funds by means of monthly Letters of Credit granted in their favour by the Provincial Accountant General, on the requisition of the Examiner, and they obtain money for disbursements solely by cheques against their Letters of Credit. Cash receipts which they realise are paid into the Treasury—See paras. 1142 and 1143. Letters of Credit which have not been operated on or renewed in the meantime, lapse six months after the expiration of the financial year to which they pertain.

XII, 1296.

1130. A Letter of Credit is the Executive Engineer's authority to draw, and the Treasury Officer's or the Bank's Agent's authority to cash, cheques up to its amount. The Treasury Officer debits the Executive Engineer with paid cheques only and credits him with the amount of the Letter of Credit.

XII, 1297.
New.

1131. Applications for Letters of Credit in Form No. 41D will be sent to the Examiner on or before the 10th of each month for the amount of credit required during the succeeding month. To enable the Executive Engineer to furnish a close approximate of his requirements (line 12), each Sub-divisional Officer should be

Transactions with Civil Treasuries and Banks.

required to forward, not later than the 5th of each month, a memorandum showing the amounts of bills, muster rolls, etc., for which provision is required during the following month. Care should be taken that an amount included in the memorandum of one month is not repeated in that of a succeeding month though the bill or the muster roll may not have been submitted for payment, as the Executive Engineer will have already made provision for it. But any appreciable increase or decrease in the amount of a bill or muster roll not submitted for payment should be entered in the memorandum. To these the Executive Engineer should add his own requirements in regard to Salary, Travelling Allowances, Purchases of Stock, etc. Any amounts, for which provision has been previously made but which have not been paid, should be excluded. Should no Letter of Credit be required for any month, this form must still be submitted, lines 12 to 15 of Part I being left blank, and the approximate account of revenue and expenditure in Part II being completed in order to enable the Examiner to prepare the estimate of approximate receipts, expenditure, and unspent balances for the whole province.

1132. With the applications for credits for the months of December, January, February and March an extract from the Register of Liabilities in Form No. 41 F should also be submitted. XII, 1293.

1133. No letter of advice of a credit having been granted will, as a rule, be sent by the Examiner, except when a reduction in the demand of the Executive Engineer has been made. In case of funds not being available owing to the Letters of Credit not having reached the Bank or Treasury, the Executive Engineer will telegraph to the Examiner, whose reply, to the effect that a Letter of Credit has been issued in his favour, will be the authority for the Treasury Officer or Bank's Agent to cash cheques up to the amount specified by the Examiner. A supplementary credit may be granted at any time to an Executive Engineer in XII, 1299 to 1301.

CHAP. XII.] ACCOUNTS OF EXECUTIVE ENGINEERS.

Transactions with Civil Treasuries and Banks.

addition to his ordinary monthly Letter of Credit, provided due cause is shown and the credit asked for will not entail any excess over grants placed at his disposal. Applications for supplementary credits, especially applications by telegraph, occasion inconvenience, and should be avoided as far as possible.

XII, 1302. 1134. When an Executive Engineer applies for a Letter of Credit by telegram he should always follow up the telegram with a formal application in Form No. 41D, and an explanation of the reasons for the urgency of the application.

XII, 1303. 1135. A Pass-book will be maintained, in Civil Account Code Form No. 63, in which will be entered the amount of the Letter of Credit granted in favour of the Executive Engineer, and the cheques paid day by day to his order.

XII, 1304. 1136. The Pass-book is a record of the Executive Engineer's office and should be kept there; but it should be sent periodically to the Treasury to be written up. The Pass-book of an Executive Engineer at the same station as the Treasury should be sent to be written up once a week; that of an Executive Engineer at a distance may be sent at longer intervals, the dates being generally fixed in communication with the Treasury Officer, but in all cases the Pass-book must be sent immediately after the close of every month in view to the early preparation of the certificate referred to in paras. 1137 and 1139. In cases where an Executive Engineer has more than one banking account, a separate Pass-book is maintained for each account.

XII, 1305. 1137. At the end of the month the Treasury Officer will furnish the Executive Engineer with a certificate as follows (Form No. 20B):—

I hereby certify that the undrawn balance in the Pass-book of A. B., Executive Engineer, at end of——
190 is Rs. 2,000,

Transactions with Civil Treasuries and Banks.

to which the Executive Engineer will subjoin a memorandum of cheques unpaid, as follows:—

Deduct cheques issued but unpaid, viz.—

	Rs.
No. 19, dated . . .	150
No. 26, „ . . .	50
No. 15, „ . . .	70
TOTAL	270
Add Balance as per my Cash Book .	1,730
Balance as per Treasury Certificate .	2,000

1138. The original certificate will be forwarded by the Executive Engineer to the Examiner with his Divisional Cash Balance Return. XII, 1306.

1139. An Executive Engineer may empower any of his Sub-divisional Officers, for whom a sub-divisional treasure chest has been sanctioned, to draw cheques against his Letter of Credit up to any limit which he may specify. In such cases the cheques of the Sub-divisional Officer should be marked by a distinguishing letter, and the memorandum of unpaid cheques will be prepared after the following form:— XII, 1307.

Deduct cheques issued but unpaid, viz.—

Of Executive Engineer—

	Rs.
No. 19, Book No.— . . .	150
No. 26, „ „— . . .	50
Of Assistant Engineer—	
No. 15A, Book No.— . . .	80
No. 18A, „ „— . . .	60
TOTAL	340

Balance undrawn—

viz.—Of Executive Engineer .	1,740
Of Assistant Engineer .	720
	2,460

XII, 1303.

1140. When funds are required for a subordinate at a different Treasury from that with which the Executive Engineer himself banks, the latter should obtain a Letter of Credit on that Treasury, and then empower his subordinate to draw against it. Funds should not be made available for such a purpose by means of Remittance Transfer Receipts.

XII, 1309.

1141. An Executive Engineer or his Sub-divisional Officers may obtain funds when necessary from Sub-Treasuries by means of cheques, which should be distinguished by different numbers and letters from those drawn against the Treasury and the number of the cheque book to be used should be communicated to the Sub-Treasury Officer through the Treasury Officer. In such case the Executive Engineer should give notice to the Treasury Officer, from time to time, of the probable amount of his drawings on each Sub-Treasury, in order that funds may as far as convenient be provided. The cheques thus drawn will be entered by the Treasury Officer in the Pass-book against the Letter of Credit of the Executive Engineer, as if they had been drawn directly against the Treasury. Bi-lingual cheques should be used when drawing upon Sub-Treasuries or Tehsils of which the officer in charge is ignorant of the English language.

XII, 1310.

1142. Cash which an Executive Engineer may realize will not be available for expenditure, but will be paid into the Treasury as soon as possible after realization to credit of Government in the Public Works Department, and not to the credit of the Executive Engineer's Drawing Account. *Per contra* credits in his cash-book to such heads as Income-tax, Service Funds, etc., recovered by deductions from bills charged off on the expenditure side, are not to be paid into the Treasury by the Executive Engineer.

XII, 1311.

1143. Should an Executive Engineer, however, require to make use of cash receipts temporarily for current expenditure, he may do so; but before the end of the month, he must send to the Treasury a cheque

Transactions with Civil Treasuries and Banks.

for the amount thus made use of, and obtain a receipt from the Treasury for that sum, which will thus appear in the Treasury accounts as a receipt from the Public Works Department, and in those of the Executive Engineers as having been paid into the Treasury. When a cheque is sent to the Treasury, not for cash payment, but for credit of the amount in the Treasury accounts, the cheque should be drawn in favour of the Executive Engineer himself, and endorsed by that officer with the words "Received payment by transfer credit to the Public Works Department."

1144. Miscellaneous receipts paid in need not be classified in the letter, warrant or book to the Treasury to receive them; but they must on recovery be specified in detail in the Executive Engineer's books and monthly accounts. All payments thus made will be entered in the Remittance Book (Form No. 20 C), which should accompany the remittance. This book must be signed or initialled by the Accountant and Treasurer when the remittance is for Rs. 500 or under, and by the Treasury Officer when it exceeds that amount. When there are receipts which should be credited to Government, they should, as received, be entered in the memorandum of payments into Treasury (Form No. 20 C), concurrently with the entry in the cash book and the total reconciled monthly with the amount entered in the memorandum on the reverse of the account-current (Form No. 27).

XII, 1312,
1313 and
New.

1145. At the end of each month, a consolidated receipt for the remittances made during the month will be prepared by the Executive Engineer, in Form No. 20 D, and sent with the remittance book to the Treasury Officer, who, after verifying the entries, will sign the book and the receipt, and return them to the Executive Engineer. The Executive Engineer will retain the book in his possession, but will attach the consolidated receipt to his monthly account-current submitted to the Examiner as a voucher for the payments into the Treasury.

XII, 1314.

- XII, 1303. 1140. When funds are required for a subordinate at a different Treasury from that with which the Executive Engineer himself banks, the latter should obtain a Letter of Credit on that Treasury, and then empower his subordinate to draw against it. Funds should not be made available for such a purpose by means of Remittance Transfer Receipts.
- XII, 1309. 1141. An Executive Engineer or his Sub-divisional Officers may obtain funds when necessary from Sub-Treasuries by means of cheques, which should be distinguished by different numbers and letters from those drawn against the Treasury and the number of the cheque book to be used should be communicated to the Sub-Treasury Officer through the Treasury Officer. In such case the Executive Engineer should give notice to the Treasury Officer, from time to time, of the probable amount of his drawings on each Sub-Treasury, in order that funds may as far as convenient be provided. The cheques thus drawn will be entered by the Treasury Officer in the Pass-book against the Letter of Credit of the Executive Engineer, as if they had been drawn directly against the Treasury. Bi-lingual cheques should be used when drawing upon Sub-Treasuries or Tehsils of which the officer in charge is ignorant of the English language.
- XII, 1310. 1142. Cash which an Executive Engineer may realize will not be available for expenditure, but will be paid into the Treasury as soon as possible after realization to credit of Government in the Public Works Department, and not to the credit of the Executive Engineer's Drawing Account. *Per contra* credits in his cash-book to such heads as Income-tax, Service Funds, etc., recovered by deductions from bills charged off on the expenditure side, are not to be paid into the Treasury by the Executive Engineer.
- XII, 1311. 1143. Should an Executive Engineer, however, require to make use of cash receipts temporarily for current expenditure, he may do so; but before the end of the month, he must send to the Treasury a cheque

for the amount thus made use of, and obtain a receipt from the Treasury for that sum, which will thus appear in the Treasury accounts as a receipt from the Public Works Department, and in those of the Executive Engineers as having been paid into the Treasury. When a cheque is sent to the Treasury, not for cash payment, but for credit of the amount in the Treasury accounts, the cheque should be drawn in favour of the Executive Engineer himself, and endorsed by that officer with the words "Received payment by transfer credit to the Public Works Department."

1144. Miscellaneous receipts paid in need not be classified in the letter, warrant or book to the Treasury to receive them; but they must on recovery be specified in detail in the Executive Engineer's books and monthly accounts. All payments thus made will be entered in the Remittance Book (Form No. 20 C), which should accompany the remittance. This book must be signed or initialled by the Accountant and Treasurer when the remittance is for Rs. 500 or under, and by the Treasury Officer when it exceeds that amount. When there are receipts which should be credited to Government, they should, as received, be entered in the memorandum of payments into Treasury (Form No. 20 C), concurrently with the entry in the cash book and the total reconciled monthly with the amount entered in the memorandum on the reverse of the account-current (Form No. 27).

XII, 1312,
1313 and
New.

1145. At the end of each month, a consolidated receipt for the remittances made during the month will be prepared by the Executive Engineer, in Form No. 20 D, and sent with the remittance book to the Treasury Officer, who, after verifying the entries, will sign the book and the receipt, and return them to the Executive Engineer. The Executive Engineer will retain the book in his possession, but will attach the consolidated receipt to his monthly account-current submitted to the Examiner as a voucher for the payments into the Treasury.

XII, 1314.

CHAP. XII.] ACCOUNTS OF EXECUTIVE ENGINEERS.

Transactions with Civil Treasuries and Banks.

NOTE.—The remittance book is not adapted for the case of remittances made to Presidency Banks of cheques paid in as Public Works receipts. In these cases the entry should be made in the remittance book ; but in the place for the Treasury receipt should be entered "By Bank's Cheques" and the book need not be sent with the remittance, provided that the cheques are always endorsed "Pay to the Bank of _____" or "Credit account of Government."

XII, 1315. 1146. Officers of this department are prohibited from opening any deposit account with Civil Treasuries or State Banks.

XII, 1316 and 1317. 1147. No officer may have an account in his public capacity with any bank without the previous sanction of the Accountant General, Public Works Department. The permission will be given in the following cases :—

- (1) For the moneys and accounts of private or public institutions which are financially independent of Government, and for which Government is not financially responsible, *e.g.*, dispensaries, grant-in-aid schools, regimental funds.
- (2) For moneys raised by voluntary subscription for any public or quasi-public purpose.
- (3) To political officers for moneys in respect of which they have transactions with Native Chiefs, but not for moneys employed in the ordinary course of public service.

XII, 1318. 1148. The permission must not be given in the following cases :—

- (1) Where the money lodged in the private account is drawn from the Government Treasury for expenditure upon public account or is received in order to be paid into the Government Treasury either as revenue or as deposit.
- (2) Where the money forms part of a balance of an account submitted to the Account Department or the receipts or out-goings are transactions of which the officer is bound to render an account to the Account Department.
- (3) Where the money by law, or by any order of Government or of a Court of Justice, must be deposited with, or held in trust by, any officer of Government in his official capacity.

Cash.

- (4) Where the money is advanced for contingent expenditure or, under the rules of the Public Works Department, to Civil Officers for Public Works expenditure.

1149. Other cases will be decided upon their merits, XII, 1319. the principle to be observed being that no transaction of receipt or payment in which Government is concerned should occur otherwise than as a receipt or payment at a Government Treasury, except upon some definite ground of convenience to the public service. The personal convenience of the officer charged with the duty of making receipts or payments is not a ground for permitting an account to be opened with a bank.

1150. Whenever, under proper authority, public XII, 1320. money is placed in a private bank, the payments and receipts should be carried through the cash column of the Cash Book; the balance in the hand of such banker must be shown as an advance in the balance of the account-current, and a voucher submitted certifying to such balance.

1151. No officer or subordinate shall borrow money XII, 1321. on account of Government without direct authority, except in cases of emergency, when the officers in charge of the Treasuries within reach certify that they are unable to meet his demands; and in these cases a report must at once be made to the Superintending Engineer.

Cash.

1152. On the first working day of each month, before XII, 1322. any cash transaction has taken place, the cash in the divisional cash chest will be counted and a statement of the actual cash balance prepared in Form No. 1.

1153. If the Executive Engineer is at head-quarters XII, 1323. on the first of the month he will count the cash himself; but, if he should be on tour on that date, he will do so immediately after his return to head-quarters and then verify the accuracy of the office copy of the Balance Statement certifying this verification by signature and date. Whenever the Executive Engineer counts

Cash.

the cash, and this should, as a rule, be not less frequently than once a month, he should make a note in the Cash Book of the total amount found in chest.

XII, 1324.

1154. As soon as all the sub-divisional cash balance returns are received, they will be abstracted into the divisional statement of Cash and Treasury balances Form No. 20A, which will be submitted to the Examiner as soon as possible after the 1st of each month accompanied by the Treasury Officer's certificates in support of the balance of Letters of Credit in favour of the Executive Engineer in each Treasury.

XII, 1325.

1155. The disbursing officer's cash balance returns of the 31st March should be sent in original to the Examiner with the divisional statement of actual cash balance; they will be returned to the Executive Engineer after audit of the month's accounts.

XII, 1326.

1156. The whole of the Executive Engineer's cash transactions are recorded in his Cash Book, whence they are posted in the Cash Abstract Book (Form No. 26). Adjustments or writes-back between works, heads of service or accounts, are to be recorded, not in the Cash Book but in the Adjustment Book (Form No. 25) and posted thence into the Cash Abstract Book (Form No. 26).

XII, 1327.

1157. Full particulars regarding the Cash Book are given in paras. 967 to 987.

XII, 1328.

1158. The charges for "Establishment" and "Tools and Plant" should be placed under "Imperial" or "Provincial" according as the division is classed as Imperial or Provincial. The amounts to be charged to Imperial, Provincial, or Local, on account of work done or revenue realized by one fund for another, consist of certain percentages upon the outlay (including cash and stock) or upon the amount of revenue realised. These charges will, by means of the Adjustment Book, be debited to the fund and service concerned by credit to "Establishment" and "Tools and Plant."

Revenue.

1159. The percentages chargeable between Imperial XII, 1329. and Provincial are given in para. 1885.

1160. The percentages chargeable for the use of Pro- XII, 1330. vincial Establishment and Tools and Plant to Incorporated and Excluded Local Funds and Contribution works vary according to the rules in force in each Province.

Revenue.

1161. The revenue of the Public Works Department XII, 1331. is classed as Imperial, Provincial or Local, according to the source from which it is derived. Revenue of the Buildings and Roads and Irrigation Branches is classified under the heads shown in Appendix 22 and monthly registers of the revenue from each branch should be maintained in Public Works Department Form No. 32H. The postings in the Sub-Registers in the Examiner's office will follow the same heads of classification.

1162. In making up the accounts, particular care XII, 1332. should be taken to see that a clear distinction is preserved between receipts to be credited to Revenue and receipts to be credited to Suspense Accounts or heads of service. Receipts by sales of stock or recoveries of miscellaneous advances, or receipts of deposits, are to be credited to the Suspense heads concerned, and not to Revenue. Refunds of expenditure and writes-back of charges are to be credited to the head to which the expenditure was originally debited. And receipts from other provinces and departments are to be credited under the rules laid down, to the provinces and departments concerned. Fines and forfeitures of deposits recovered from contractors should, in cases where the work, on account of which the penalty is exacted, suffers damage, or where its cost is unduly enhanced, be credited to the work, but in all other cases, to Revenue. Fines recovered from establishment should be treated as reduction of expenditure instead of being credited to revenue.

1163. In the Irrigation Branch receipts from sales XII, 1333. of tools and plant, transfers of tools and plant, and all

Revenue.

other refunds of outlay, will be treated as direct reduction of expenditure. The head "Receipts on Capital Account" will be credited only when the recovery cannot be allocated to any particular work or head of account.

XII, 1334. 1164. Refunds of revenue should be entered under the several classes and heads of receipt. Such refunds will be entered in detail in the Register of Revenue as deduction entries from the class and head of Revenue concerned.

XII, 1335. 1165. The following rules refer principally to the Accounts of revenue, such as the water-rent from canals and other irrigation and navigation works, which, although Public Works revenue, is realized in the Civil Department. The assessment and the annual estimate of such revenue being made in the Public Works Department, the functions of the Civil Department in respect of it are confined to the collection; and the realizations will be brought to credit in the Public Works books by the Examiner.

XII, 1336. 1166. A register of revenue collected in the Civil Department will be kept in the Examiner's office, showing the monthly realizations; the register will show the canal, or other work, on account of which the revenue has been received, detailing the different divisions; and will distinguish also the treasuries at which the collections have been made. From this register a revenue journal will be prepared, the monthly total entries of which will be carried into the provincial register.

XII, 1337. 1167. The entries in this register will be made from a monthly return of Public Works revenue realized in the Civil Department, which will be furnished to the Examiner by the Provincial Accountant General.

XII, 1338. 1168. The general supervision of the collection of revenue from irrigation works will rest with the Chief Engineer or other administrative head of the Department, who will frame the annual estimate, and the revised estimate, to be prepared as soon as the actual

Revenue.

assessment of the year is made ; and whose duty it will be to watch carefully the progress of the realizations during the course of the year.

1169. Every Executive Engineer of a canal division XII, 1339. or other irrigation or navigation work, from which revenue is realized, will keep, in addition to the usual vernacular records, a register of revenue in English, showing in detail the demands or assessments, and the amounts realized against them by Civil officers. The latter entries will be obtained from the monthly returns of realizations furnished by the Collector to the Executive Engineer.

1170. The Executive Engineer will submit to the XII, 1340. Examiner a half-yearly return compiled from the revenue register, showing the progress made in collecting the revenue assessed for the division ; the Examiner will compare the entries in this return with the amounts brought to credit of revenue in his books, and will at once see to the adjustment of any discrepancies.

1171. It will be the duty of the Examiner to bring XII, 1341. to notice any marked shortcoming of revenue realizations, as compared with the estimate and the assessment of the year, but, generally, the Examiner's functions will be limited to keeping a proper account of the revenue received ; the detailed supervision and control of the revenue from canals or irrigation works will rest with the Administrative head of the Department, as is explained in para. 1168.

1172. Under the procedure laid down in para. 1166 XII, 1342. Public Works revenue realized by the Civil Department will not appear in the accounts of the Executive Engineer, but will be brought direct into the books of the Examiner by transfer entries from those of the Provincial Accountant General. A different procedure must, however, be followed in regard to recoveries in the Civil Department of expenditure for *Takavi* works. On such expenditure being incurred, it will be debited to the suspense account, "*Takavi Advances*." As soon as

the Collector admits an amount of that expenditure by his acceptance of the certificate, the account will be relieved of that amount, and Civil Department debited. The Executive Engineer should keep a register of all certificates issued by him and record in it the amounts passed on the Collector's orders and the subsequent recoveries.

XII, 1343. 1173. The Examiner will also keep up a separate register of the public works *takavi* outlay, certificates, and recoveries of the province, showing details as regards each district; and in his debit to the Civil Department of the amount of certificates, a copy of the order accepting the debits should be furnished to the Local Accountant General with the Exchange Account.

XII, 1344. 1174. The foregoing instructions refer to the accounts of revenue realized in the Civil Department. The revenue realized by the Public Works officers will also require attention. The Examiner will assist the Chief Engineer in framing a careful estimate for such receipts for incorporation in the annual budget estimates, and the progress of the realization of these receipts during the year should be compared with the estimate, and any falling-off of revenue should be at once enquired into, and the cause ascertained and reported.

XII, 1345. 1175. The Examiner will be responsible that proper records of rents due from public buildings and other sources of Public Works revenue, are kept up in divisional offices, and that all State demands for rents, or other revenue, are duly made against the parties liable, and measures taken for the regular realization thereof.

XII, 1348. 1176. Contributions for public works realized in the Civil department will be carried through the books of the Executive Engineer's office in the same manner as payments made in the Department for land taken up for public works.

Recovery of rents from Military Officers.

XII, 1349. 1177. In the case of quarters and other public buildings occupied by Military Officers whose pay or

Revenue.

pension is drawn in the Military Department, the following procedure should be followed for the recovery of rent due. Rent lists in Form No. 44A will be prepared by the Executive Engineer and submitted in the case of—

Regimental Officers—To the Regimental Paymaster, or to the Officer Commanding the battery or native corps as the case may be;

Staff Officers and Officers of the Royal Army Medical Corps—To the officers occupying the quarters;

Departmental Officers and subordinates—To the senior officer of the department on the spot.

Pensioners—To the Pay Examiner of the circle in which the pensioner is paid.

1178. The rent lists should be forwarded so as to XII, 1350. reach the collecting officers on or before the last day of each month, or in the case of broken periods, as soon as the date of vacancy is known, to enable the necessary recovery to be effected from the officers, subordinates and pensioners concerned, for the month for which rent is due.

1179. Officers to whom rent lists are submitted are XII, 1351. held responsible that the rent is recovered monthly or, in the case of broken periods, as soon as the date of vacancy is known, and forwarded in cash to the Executive Engineer not later than the end of the month following that for which the rent is due; or in the case of broken periods for Staff Officers and Officers of the Royal Army Medical Corps on vacation and before the departure of the officer from the station. Collecting officers are responsible for keeping the Executive Engineer informed when possession has been taken of quarters and when a vacancy is likely to occur, so that in the latter case the Executive Engineer may be able to send a separate rent list for the broken period before the occupant vacates. A Pay Examiner is not a collecting officer for the purposes of this rule as regards pensioners occupying public quarters, inasmuch as he is not in a position to keep the Executive Engineer

informed when a pensioner takes possession of quarters or when he is likely to vacate them.

XII, 1352.

1180. Payment of rent is not to be withheld in cases in which an appeal is made against rent which has been assessed under rule by the Executive Engineer. Should such an appeal prove successful, the claim will be adjusted in the accounts of the month in which the decision of the Superintending Engineer or the Government of India, as the case may be, is communicated.

XII, 1353.

1181. When the Executive Engineer has failed to secure payment of a claim in the above manner, he will at once address the Pay Examiner of the Military Accounts Department of the Division concerned, who should recover the amount in the same manner as he recovers any retrenchment and adjust it to the credit of the Public Works Department through the Central Adjusting Account, and report the matter to the General Officer Commanding the Brigade for the information of the Lieutenant-General of the Northern or Southern Army, as the case may be, and the Government of India.

XII, 1354.

1182. Public quarters are to be let to pensioners only on their furnishing the Executive Engineer with a written authority to deduct the amount of the monthly rent (which should be clearly specified) from their pensions as they fall due. This authority, which will be retained by the Pay Examiner, is to be sent to him with the first rent-roll. On the necessary recoveries being effected by the Pay Examiner, they will be adjusted to the credit of the Public Works Department through the Central Adjusting Account.

XII, 1355.

1183. The above rules are not intended to affect the orders under which Barrack Masters are required (1) to forward to Executive Engineers a monthly statement of the public buildings under their charge at each station, and (2) to give Executive Engineers timely warning when officers vacate their quarters.

Revenue.

Recovery of rents from Officers in Civil employ.

1184. The recovery of rents from officers in Civil employ occupying public buildings will be made in the following manner:— XII, 1356.

1185. The Executive Engineer will fill up Form No. 44B at the close of each month, and forward it in duplicate to the Treasury Officer concerned for recovery of the rent due. XII, 1357.

1186. The Treasury Officer, on recovery of the amounts due, will complete the entries in the form and return one copy duly signed to the Executive Engineer, by whom it will be forwarded to the Examiner with the monthly accounts. The recoveries will be credited to the Examiner by the Civil Accountant General through the exchange accounts, and by him brought on as Revenue of the Public Works Department in his office accounts. XII, 1358.

1187. In the case of the vacation of quarters during a month, owing to the departure on transfer, leave or retirement of the officer occupying them, he will be presumed to have been in occupation of the quarters up to the date of relief, and rent for this time will be recovered from him unless he produces a special order, or rent roll, signed by the Executive Engineer showing that an amount differing from this is due from him. XII, 1358 A.

1188. Rents due by officers and subordinates of the Public Works Department occupying Government buildings will be recovered by Executive Engineers or Examiners disbursing their salaries by deduction from salary bills, by entry in the salary bill in the same manner as income-tax is now entered for recovery by deduction and short payment. XII, 1359.

1189. In order to enable an Examiner to effect such recoveries in cases when he pays the salaries, the Executive Engineer or other officer submitting the bill will make entries of all such deductions in it and will XII, 1360.

Salaries, Travelling Allowances and Contingencies.

furnish the Examiner, along with the bill, with a return either in Form No. 44A or No. 44B (in duplicate) of officers from whom rents are due.

- XII, 1361. 1190. When a public building is, under proper authority, let to a private individual, rent must be recovered monthly in advance.

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Salaries.

- XII, 1362. 1191. The Executive Engineer will prepare monthly either one salary bill (Form No. 21A) for the whole Division, or separate bills for convenient units of the divisional establishment. The salary bill (or bills) should be despatched to the Examiner for audit on or after the last working day of the month to which they appertain.

- XII, 1363. 1192. Payments of salaries should be made, as far as possible, directly from the Executive Engineer's office by cheques. Such payments should be charged at once to the head "Establishment," and not as advances to Sub-divisional Officers and should consequently not be brought into the accounts of the latter.

- XII, 1364. 1193. When salaries are paid by cheque, one cheque only should be issued for each individual. Cheques may be drawn on any treasury with which the disbursing officer has a drawing account for ordinary payments. After an officer or subordinate has elected the particular treasury on which he may wish to receive payment, no change of the treasury of payment should be allowed within a period of six months, except under special circumstances and with the approval of the Superintending Engineer.

- XII, 1365. 1194. Salaries of officers and subordinates stationed at places where there is no treasury may be paid partly by cash and partly by cheque as provided for in the preceding paragraph.

1195. A Chief or Superintending Engineer, or an Examiner or Deputy Examiner of Accounts may, at his option, when absent on a tour of inspection and at a considerable distance from his head-quarters, be paid a part or the whole of the salary which may be due to him, and which would in the ordinary course have been paid to him had he been at his head-quarters, by any disbursing officer of the Public Works Department under his orders or audit within whose jurisdiction he may be. In such a case the full salary will be drawn as usual in the head-quarters salary bill and be audited in the ordinary course, but it will be necessary for the officer to intimate to the Examiner of Accounts what portion of his salary he wishes to be actually paid at his head-quarters during his absence and to obtain from the Examiner a certificate showing this amount, and the balance that may be paid during the month by any other disbursing officer. Each instalment of salary so paid on tour must be endorsed on the certificate by the disbursing officer concerned and adjusted by transfer in the usual manner. On return to head-quarters the officer will forward the certificate to the disbursing officer who ordinarily disburses his salary for a final settlement of his account. XII, 1385A.

1196. The Local Government or Administration may similarly permit any Executive Engineer in charge of a Division who is obliged to be continuously absent from his head-quarters for more than a month at a time to be paid his salary, or part of it, through any of his sub-divisional officers who may have a drawing account and in whose sub-division he may at the time be on duty, any balance being paid at his head-quarters. The full amount of salary will be drawn as usual in the divisional salary bill, but the method of payment will be decided by the Executive Engineer and no certificate will be required. The Examiner of Accounts should be furnished with a copy of the Local Government's sanction in each case. XII, 1385B.

Salaries, Travelling Allowances and Contingencies.

XII, 1865C. 1197. Stamped receipts should be obtained for each payment made under the provisions of the two preceding paragraphs when the amount paid exceeds Rupees twenty.

XII, 1866. 1198. Salaries (inclusive of allowances of the nature of salary) may, at the discretion and on the responsibility of the Executive Engineer or other Head of the Office concerned, be disbursed as soon as they fall due subject to the following conditions :—

- (i) There must be sanction of competent authority for each appointment, and the person filling it must have been appointed to it by competent authority.
- (ii) The salaries must have been earned by actual service or duly sanctioned leave, and must not be paid before the expiry of the month for which they are due (*i.e.*, not before the first day of the following month), and in no case before despatch of the salary bill to the Examiner.
- (iii) In cases of suspension, neither the allowances admissible during the period of suspension, nor the first payment on reinstatement may be paid before audit.
- (iv) The allowances of individuals on leave, except as permitted by the orders in para. 1201 (5) or of temporary establishment for which the period of sanction has expired, must not be paid before audit.
- (v) The paying officer will be held personally responsible for erroneous payments, and therefore his decision to defer any payment till after audit cannot be questioned by the individual affected. Should the paying officer have doubts as to the accuracy of a claim, he may consult the Examiner, as far in advance as possible, by means of a slip (Form No. 21B) which would state the particulars of the claim, and which would be returned with intimation whether the claim was regular or not.

XII, 1867. 1199. The following restrictions may be dispensed with by order of the Local Government or Administration :—

- (i) No increase of pay owing to promotions, annual increments, officiating or other allowances, may be disbursed prior to audit.

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- (ii) In cases of reduction from one class or grade to another, the salary for the month in which the reduced rate of pay is drawn should not be disbursed prior to audit.
- (iii) The first charge for pay and allowances of any individual newly appointed or transferred to a division or office should not be paid before audit.

1200. In the following cases salary may be disbursed before the expiry of the month :—

XII, 1300
& 1367
(Note).

- (i) When the first six days of a month are public holidays the Local Government or Administration may, if thought fit, direct the payment of establishment bills (but not of salaries of gazetted officers) on the last working day before the said holidays.
- (ii) Officers or subordinates proceeding on leave (other than privilege leave) out of India (para. 397), and officers or subordinates proceeding on combined leave out of India with last-pay certificates entitling them to draw their privilege leave allowances from the Home Treasury.
- (iii) Officers or subordinates transferred from one division to another.
- (iv) Officers or subordinates finally quitting the service of Government.

1201. The procedure to be followed in the payment of leave allowances to members of the Public Works Department who are absent on leave in India and who are entitled to draw allowances during such absence is as follows :—

XII, 1300.

- (1)—The allowances of an officer or subordinate of the Public Works Department who is absent on leave in India, and who is entitled to draw allowances during such absence, should be included monthly, as they become due, in the salary bill of the division or office to which he is attached, and be submitted for audit to the Examiner. The allowances, if admissible, should be audited by the latter officer provisionally, subject to receiving an assurance that the officer is alive.

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- (2)—If the absentee is attached to a division, the Executive Engineer of that division, on receipt of the audited bill, should request the Executive Engineer at the station at or nearest which the absentee resides during his leave, to pay the allowances to the absentee on his appearing in person to receive payment, or on his furnishing a life certificate by a Covenanted Civil Servant, a Magistrate, a Notary, a Banker, a Military officer, a Chaplain, or an officer of the Engineer establishment of the Public Works Department, or any other officer of the Department holding an analogous position. In cases in which life certificates cannot be furnished for the payment of the allowance of members of the Public Works Department while on leave, a bond (in Form No. 116B) executed by a recognized bank or agency firm, in the form prescribed, may be accepted. If the amount exceeds Rs. 500, and has to be paid in another Province or Branch of the Department, the requisition for payment should be sanctioned by the Superintending Engineer of the circle. The bond must bear the stamp fixed by the Indian Stamp Act. Agents of standing and respectability have been allowed to enter into a general agreement in Form No. 116C, for the purpose of drawing the leave allowances of officers of the Department.
- (3)—The Executive Engineer who complies with the requisition should send a transfer advice of the payment to the Examiner of his own Province for transmission to the Examiner of the Province to which the absentee belongs, stating in the advice that the absentee appeared in person for payment, or attaching a life certificate. If the absentee and the disbursing officer belong to the same Province, the latter should send advice of payment to the Executive Engineer of the absentee's division, and forward the life certificate, or a statement that the absentee appeared in person for payment, to the Examiner.
- (4)—If the absentee is attached to an office, the head of that office should request the Executive Engineer, by whom the bills of the office are to be paid, to arrange for the payment of the absentee's leave allowances, and the procedure indicated in the preceding rules will then be gone through.

Salaries, Travelling Allowances and Contingencies.

(5)—In cases where the procedure prescribed above is likely to involve considerable delay in the payment of allowances, the following arrangements may be made :—

(a)—If the absentee spends his leave within the limits of the Province to which he belongs, the Examiner may authorize by letter in a suitable form, addressed to the officer on leave, and copy of which has been furnished direct to the paying officer, the Executive Engineer of the division in which the absentee desires to receive payment, to pay the absentee a specified monthly rate of absentee allowance for a specified period. The payments should be made to the absentee on his presenting himself in person or on his furnishing a life certificate with the original letter of the Examiner. The payments should be noted by the Executive Engineer on the back of the Examiner's letter which should be returned to the officer on leave until the whole of the authorized payments are made, when it should be retained by the paying officer.

(b)—If the absentee spends his leave beyond the limits of his own Province but still in India, the Examiner may give him a letter similar to that referred to above, showing the nature and period of leave, the rate of allowances admissible, the Province in which they are to be paid, etc. A copy of the letter should be sent to the Examiner of that Province, and the payee should then make his own arrangements with that Examiner as to the place of payment. All payments or requests to pay should be recorded on the original letter by the paying officer, and on the duplicate by the Examiner of the disbursing Province. The duplicate letter may be made transferable to any Examiner, at the request of the payee, the transferring Examiner in such cases intimating the transfer to the Examiner of the Province to which the payee is attached.

1202. When salaries are paid, the net amount, after deducting fund subscriptions, will be paid, but the gross amount will be charged in the Cash Book, the fund subscriptions being credited *per contra*. Advances will be recovered and accounted for in like manner. When Military pay is drawn from the Military Department, fund subscriptions will be realized by that Department.

XII, 1370.

Travelling Allowances.

1203. On receipt of the journals from the controlling officer, a travelling allowance bill (Form No. 22B) will be prepared. In it will be entered the total amount of travelling allowance claimed by each person whose

XII, 1371.

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detailed journal (Form No. 22A or No. 22C) is submitted with the bill. Against the names of other persons whose journals are not submitted to the Audit Office under the provision of para. 474, the particulars of their claims and the rate of monthly salary drawn by each must be entered in the bill, which should be despatched to the Examiner for audit without delay.

- XII, 1872. 1204. Travelling allowances may be paid prior to audit on the journal as soon as it is passed by the controlling officer appointed by the Local Government under Article 1159 of the Civil Service Regulations.

Retrenchments.

- XII, 1873. 1205. Amounts retrenched by the Examiner on salary or travelling allowance bills must be recovered in full and without question from the next payment to the officer concerned, such recovery being without prejudice to the final decision on the points in dispute.

- XII, 1874. 1206. If considered desirable, the recovery of a sum disallowed from a salary bill need only be made from the next issue of salary, and of a sum disallowed from a travelling allowance bill, from the next payment of travelling allowances; but retrenchments of travelling allowances must be recovered in cash or from salary when the officer concerned does not, within a month, present a travelling allowance claim from which they can be recovered.

- XII, 1875. 1207. The following extracts from the Civil Account Code are applicable to the Public Works Department :—

Article 279A, Civil Account Code, Volume I.

Local Governments and Administrations and Departments of the Government of India have power of remitting, in the case of officers serving under them, and without reference to the

Salaries, Travelling Allowances and Contingencies.

Government of India in the Financial Department, all disallowances by Audit Officers so far as they affect payments made more than six months before the date when they were challenged provided they consider the amount to have been drawn by the officer under a reasonable belief on his part that he was entitled to it. The sanction of the Government of India in the Financial Department must, however, be obtained to any remission to any disallowances made within six months from the date of payment. Cases in which erroneous payments have not been challenged within six months should be reported for the orders of the Local Government or Administration or Department concerned, with the Account Officer's recommendation.

Note 1 to Article 972, Civil Account Code, Volume II.

Ordinarily, all personal claims should be audited finally within six months of the date of payment, and an Account Officer should not, without first obtaining the sanction of the Local Government, issue an order for the recovery from any officer of pay or allowances erroneously drawn more than six months before the issue of the retrenchment order, unless the payment has been challenged within that period. The Local Government has the power of remitting disallowances of this nature by Audit Officers (*vide* Article 279A of the Civil Account Code).

NOTE.—The term "Local Government" used in this paragraph does not include the Director General, Military Works Services.

Extract, Article 841 (b), Civil Account Code, Volume II.

If it is apparent that leave has been improperly granted and cannot be retrospectively commuted under the provisions of Article 232 of the Civil Service Regulations, without affecting the amount of leave allowance properly admissible, it is left to the Account Officer to decide at his discretion whether any demand should be made for recovery of overpayments or whether the matter should be referred to the Local Government for orders. The decision of the Local Government in such cases is to be accepted as final.

Acquittance Rolls.

1208. An acknowledgment for the receipt of salary and travelling allowance must be taken from every XII, 1376.

Stores—General.

person to whom payment is made either on the salary bill or on an acquittance roll (Form No. 23). The original passed bills, with the acquittance rolls and other receipts, will be sent to the Examiner with the Schedule of Establishment Charges (Form No. 330).

Contingencies.

- XII, 1377. 1209. The office contingent charges of the division actually disbursed during the month, will be extracted from the cash book upon a Contingent Bill (Form No. 24), which will be submitted to audit with supporting vouchers with the monthly accounts.
- XII, 1378. 1210. Service labels for postage should be obtained by indenting on Treasuries in Form No. 150A, their value being paid by cheques drawn in favour of the Executive Engineer or other disbursing officer and endorsed by that officer with the words "Received payment by value of service labels."
- XII, 1379. 1211. Law charges should not be incurred without the previous sanction of the Local Government or Administration. If recovered afterwards from the opposing suitor, they will be credited as refunds of expenditure.
- XII, 1380. 1212. The cost of advertisements calling for tenders for the execution of public works will be debited to "Establishment—Contingencies" and not to the works concerned.

Stores—General.

- XII, 1381. 1213. The stores of this Department are divided into two classes, *viz.*, *Tools and Plant* and *Stock* and officers will be guided in the distribution of their stores, for the purposes of their returns, by the Sub-heads given in para. 1036 (a) and (b).

Stores—General.

1214. In exceptional cases, special items of tools and plant, which are wanted for only one or two works, and not for general purposes, may be charged off to those works direct, and included in their cost, instead of under Tools and Plant. XII, 1384.

1215. Executive Engineers are to have stock taken throughout their Divisions at least once a year, and it will be the duty of Superintending Engineers and Examiners to see that this rule is strictly carried out and report to the Local Government any want of attention to it. XII, 1386.

1216. It is not necessary that all the stores of a division or even of a sub-division, should be checked and counted at the same time; and the stock-taking may be arranged so as to go on gradually in the manner most convenient to the officers concerned. It is, however, essential that the greatest possible precision and accuracy should be maintained in the store returns, and the Executive Engineer should make such arrangements as are calculated to secure this result; and Superintending Engineers are responsible that this is done. The dates on which articles are taken stock of are to be entered in the store returns. XII, 1387.

1217. All important stores should be counted by a member of the Engineer Establishment; and the Superintending Engineer, when he thinks proper, may depute an officer from one division to aid in the stock-taking of another. XII, 1388.

1218. When stores and tools and plant of any kind become unserviceable, a report thereof must be made to the Superintending Engineer in P. W. D. Form No. 42D; this should be done at once on discovery of the fact, as it is desirable to avoid keeping worthless materials on stock. In the report all proper explanations must be given, and the period stated during which the articles have been in store or in use, and the cause of deterioration. XII, 1389.

- XII, 1390. 1219. The Superintending Engineer will give orders for all unserviceable or surplus stores to be sold or otherwise disposed of, and will bring to notice, if necessary, any instances of loss arising from want of proper care on the part of the Executive Engineer or his subordinates.
- XII, 1391. 1220. No public stores may be sold otherwise than by public auction, except by permission of the Superintending Engineer. Commission not exceeding 5 *per cent.* may be allowed to the auctioneer, not being a departmental subordinate, but no commission can be allowed on private sales. An account sale (P. W. D. Form No. 35) bearing the auctioneer's receipt for his commission and the cashier's receipt for the net proceeds must be submitted with the Store-keeper's account in which the articles are struck off the books—see also paragraph 329 (f) and (t—ii).
- XII, 1392. 1221. Materials may be issued from Executive Engineer's store-yards on payment to private persons, with the sanction of the Superintending Engineer, when it can be done without inconvenience to the public service.
- XII, 1393. 1222. When stores are sold to the public or other Departments (including Guaranteed Railways and State Railways leased to, or worked by, Companies) or are issued on account of any work executed for them in workshops at their full value, an addition of 10 *per cent.* must be made to cover charges on account of supervision, storage, and contingencies. This percentage will be credited to Revenue, Imperial, Provincial, or Local, as the case may require, in the Public Works accounts. Local Governments and Administrations may relax this rule in the case of Local Funds, Municipalities and Contribution Works, but where such relaxation will affect Imperial Funds, the previous sanction of the Government of India should be obtained.
- XII, 1394. 1223. Ordnance stores not required by Public Works officers must be returned by them into the nearest magazine.

Stores—General

1224. With a view of preventing differences between officers of the Ordnance and of the Public Works Departments as to the nature and proper classification of Ordnance stores returned into magazine, every invoice of stores so returned shall specify the condition of the different articles. If the officer in charge of the magazine differs in opinion from the transmitting officer as to their state, he will have them surveyed by a Station Committee. Articles returned to magazines will be classified as serviceable, repairable, or unserviceable. XII, 1395.

1225. An Executive Engineer is responsible that proper arrangements are made throughout his division for the custody of public property. He must be careful to keep all tools and implements in efficient order, and to protect surplus stock from deterioration. XII, 1396.

1226. Executive Engineers are required to take proper precautions to prevent the loss of public stores by fire. They must be careful that their forges are placed in buildings properly constructed for the purpose or in temporary sheds at a safe distance from other buildings, that no unnecessary stock of grass is kept up in the immediate vicinity, and that wood-work and all combustible articles are so placed as to be easily removeable in case of danger. Charcoal should be separately stored; and precautions must be taken to prevent spontaneous combustion from the contact of hemp and oil or otherwise. XII, 1397.

1227. In case of any robbery, loss or destruction by fire or otherwise, of public stores, a report must be at once made (in the case of a subordinate through the Executive Engineer) to the Superintending Engineer, who will deal with the case according to circumstances. XII, 1398.

1228. Selected officers in charge of executive divisions, may, at the discretion of Local Governments and Administrations, be empowered to write off losses of stock up to a limit of Rs. 500. XII, 1399.

Stores—General.

- XII, 1400. 1229. An immediate report of the loss of stores must also be made to the police, and all proper steps taken for the recovery of the property.
- XII, 1401. 1230. When any enquiry is held either by the police authorities or others, the Executive Engineer must obtain and forward, as soon as possible, to the Superintending Engineer, a copy of the proceedings.

Indents.

- XII, 1402. 1231. Stores other than indigenous products procurable in the local market, and articles enumerated in Appendix M of Public Works Department Circular No. XI P. W. of 21st June 1883, must be obtained on indent either on the Secretary of State for India for supplies to be procured from England, or on Ordnance or Public Works stores in India.
- XII, 1403. 1232. Articles of European manufacture required for the public service in India must be obtained by indent on the Secretary of State for India, and must not be bought in India except under the circumstances stated in para. 1 of Appendix 30.

NOTE 1.—This rule does not apply to the Port Fund Commissioners or Municipalities whose finances are distinct from those of the Supreme and Local Governments; but it applies to all corporations whose revenues (as for instance Local Funds) are raised under the control of Government; and it applies to all works carried out by officers of the Public Works Department, irrespective of the source from which the funds are obtained.

2.—This rule also does not apply to purchases, when urgent circumstances require, direct from the manufacturers in England, of articles of European manufacture required for Viceregal residences, nor to payment being made direct for the purchases thus effected.

- XII, 1404. 1233. When stores are required from England for the joint purposes of Imperial and Provincial Services, they should be indented for as Provincial, and the indent should specify in the column set apart for the purpose that their cost should be treated in the Home accounts as a Provincial charge. The necessary adjustment between Imperial and Provincial Services will be made in India.

Stores—General.

1234. The general rules for the supply of European stores, and instructions for the preparation and submission of indents and of annual estimates and returns of expenditure on stores, have been brought together in a consolidated form in Appendix 30. XII, 1405.

1235. Indents on the Ordnance Department should be submitted in Indian Ordnance Form No. 278. Indents on other Departments in India, when not required to be prepared on forms supplied by the Department indented upon, should be prepared in duplicate agreeably to P. W. D. Form No. 40A, and must be addressed to the officer who is to supply the articles. They must explain fully and in detail the nature of the articles required. XII, 1406.

1236. Such indents must be submitted through the Superintending Engineer, and, if approved, will be countersigned and passed on by him to the head of the Department concerned, who, on sanctioning the indent, will send it to the local officer of his own Department for compliance, giving notice to the indenting officer. XII, 1407.

1237. Receipts in the forms supplied by Ordnance or other officers must be granted for all stores procured on indents from them; and generally, when the aid of another Department is sought in supplying stores or otherwise, the transaction will be conducted so as to conform with the rules of that Department. XII, 1408.

1238. In the absence of special instructions to the contrary, Executive Engineers are prohibited from resorting to the Ordnance magazines or to the Supply and Transport Corps for the supply of any articles which can be procured in the local markets or made up in their own workshops. XII, 1409.

1239. Emergent indents on other Departments in India may be submitted only in cases of actual necessity (which must be reported to the Superintending Engineer), when sensible inconvenience would be likely to arise from the submission of indents in the ordinary way. Emergent indents will nevertheless be complied XII, 1410.

Stores—Tools and Plants.

with at once on the responsibility of the indenting officer, and will then be submitted by the complying officer for the necessary countersignature, so that the Superintending Engineer may exercise a check over such demands.

XII, 1411. 1240. All articles of iron-work which have not to be obtained from England through the Secretary of State in accordance with para. 1232 and which cannot be conveniently made up in Executive Engineers' workshops, may be procured on indent from any Government workshop authorized to undertake work for other Departments. The orders in Appendix 30 regarding the Indian firms to whom orders may be given for articles to be manufactured out of imported materials, are to be closely followed.

XII, 1412. 1241. Executive Engineers may, without reference to superior authority, order from these establishments any work in part of a regularly sanctioned estimate, provided that its cost, as estimated by the Superintendent of the Factory, is less than Rs. 500 ; but; if more, application must be made to the Superintending Engineer for authority.

XII, 1413. 1242. This limit may, at the discretion of Local Governments and Administrations in the case of selected officers, be extended to any extent for which there is provision in a sanctioned estimate and an appropriation for the year.

Stores—Tools and Plant.

XII, 1414. 1243. All expenditure for items classed as Tools and Plant, whether for their original supply or repair, will be chargeable to that head of service in the Budget, up to the limit of which sanctions may be made, as is the case with other works.

XII, 1415. 1244. The articles comprised under the head "Tools and Plant" can only be purchased or manufactured on estimates sanctioned by competent authority, with the exception of purchases or manufactures not exceeding Rs. 50, for which estimates are not required.

Stores—Tools and Plant.

1245. Executive Engineers have power to sanction estimates for supply or repair of tools and plant, not including live-stock or office furniture or of barrack furniture not exceeding Rs. 200 in each case. The above limit may, at the discretion of Local Governments and Administrations, be raised to Rs. 500 in the case of selected officers. XII, 1416.

1246. The powers of sanction are not to be exercised, so as to lead to the purchase, by portions at several times, of articles which ought to have been dealt with in the same estimate, and Examiners are required to bring to notice any apparent irregularities in this respect. XII, 1417.

1247. All new instruments required for this Department, which have been provided for in a sanctioned estimate, should be obtained by indent either from the Mathematical Instrument Department, Calcutta, or from the Roorkee Workshops. XII, 1419.

1248. The number of instruments of the several descriptions to be kept in each division should be restricted to what is considered absolutely necessary. XII, 1418.

1249. The following list shows the various descriptions of instruments for which Executive Engineers may ordinarily be permitted to indent, and this nomenclature should be adopted in all indents:— XII, 1420.

Chains, measuring 30 feet, with pins complete.	Rods, measuring, wooden.
" " 50 " " "	Rules, parallel bar "
" " 66 " " "	" " on rollers, wooden.
" " 100 " " "	Staves, levelling, Sopwith's pattern.
Compasses, prismatic, card.	" " G. T. Survey "
" " aluminium ring.	Scales, Gunter, wooden.
Instruments, drawing, mathematical, electricum.	" Marquois "
Levelling instruments, dumpy, of sizes.	" plotting, sets, wooden.
" " Y pattern.	" architect's box-wood.
" " Engineering.	" Hotzapffel's card-board.
" " " wooden.	Squares, optical.
" " reflecting.	" set, ebonite.
" " road.	Tapes, Chesterman's metallic, 50 feet.
Perambulators, English pattern.	" " " 66 "
" Everest's "	" " " 100 "
" Madras "	Theodolites, Everest's.
" Waugh's "	

NOTE.—Instruments not included in the above list, or those of a superior description, will be allowed only if specially sanctioned by the Chief Engineer.

- XII, 1421. 1250. The prices at which each description of instrument will be supplied should be obtained from the Mathematical Instrument Department and the Roorkee Workshops, and indenting officers should invariably enter the value of all instruments in the column allotted in the indent.
- XII, 1422. 1251. All instruments requiring repair should be sent to the Department from whence originally obtained unless there is any Government workshop more conveniently situated, where the needful repairs can be properly executed. The probable cost of the repairs should be ascertained and included in an estimate for sanction.
- XII, 1423 & 1424. 1252. Subject to the regulations of paras. 1256 *et seq.*, mathematical instruments will be obtained from, and repaired by, the Mathematical Instrument Department, Calcutta, according to rules and regulations which are published in Part II of the *Gazette of India*, dated the 24th August 1907, pages 1294 to 1302. Instruments will be similarly obtained from the Instrument Store, Roorkee Workshops, subject to any regulations for the guidance of the Superintendent which the Government of the United Provinces of Agra and Oudh may see fit to impose.
- XII, 1425. 1253. When instruments are purchased by the Mathematical Instrument Department in the local market at the request of any Department, they should be paid for by the Department concerned by Remittance Transfer Receipts on presentation of the bills.
- XII, 1426. 1254. Surveying and drawing instruments will remain with the Executive Engineer or his assistants, or with the persons for whose use they are required, and will not be entrusted to the charge of Store-keepers.
- XII, 1427. 1255. An Annual Balance Return will be submitted by Executive Engineers of tools and plant in their Divisions, in P. W. D. Form No. 13; this should be supported, for surveying and mathematical instruments, by a detailed list in Form No. 42E, giving the

Stores—Tools and Plant.

particulars of each instrument, its distinguishing number or other mark, the date of receipt in the division, and its condition. In regard to cases of mathematical instruments, the component instruments should be specified, and it should be stated whether they are all complete; and if not complete, the report should mention the steps taken to recover the missing parts from the responsible persons. The audited return for the previous year will accompany the return sent to the Examiner for audit, and both copies will be returned to the Executive Engineer.

1256. After examination, and before returning the annual return of tools and plant, the Examiner will prepare an annual statement in Form No. 42E or other similar form that may be adopted by Local Governments showing, by divisions, the whole of the surveying and mathematical instruments on the stock of the Province. This statement will be submitted to the Superintending Engineer for transmission to the Chief Engineer, who will decide whether any redistribution of the instruments should be made, and which of the instruments that may not be in use should be returned to one of the instrument depôts.

XII, 1428.

1257. Superintending Engineers will, on their inspections, take an opportunity of examining survey and mathematical instruments at head-quarters of divisions, and will note the condition of such instruments in their Inspection Reports.

XII, 1429

-1258. Executive Engineers must also inspect those instruments which are in use away from head-quarters and must report on their condition at the end of each working season. Any injury to the instruments due to neglect or carelessness, which may be brought to light at these inspections, should be made good at the expense of the officer or subordinate responsible for the damage.

XII, 1430
& 1431.

1259. Where there are separate branches of the Department, the several Chief Engineers should confer

XII, 1432.

Stores—Stock.

as to the possibility of meeting each other's wants, so as to obviate unnecessary demands on the supplying depôt.

XII, 1433.

1260. All charges for work done for or for stores issued to private parties, Local and Municipal funds, will be paid in cash. But in the case of Local and Municipal Funds, if the supplies are required by officers of this Department rendering accounts to an Examiner, the charge will be adjusted by book transfer.

Stores—Stock.

XII, 1434.

1261. Stock, other than articles of European manufacture, which must be indented for on England, required in ordinary course for the execution of sanctioned works, may be procured on the responsibility of the Executive Engineer without special authority, though the Superintending Engineer's approval should be obtained to the measures proposed for the purchase of stock in large quantities. If the stock is to be manufactured, a separate estimate for its preparation may be required, as laid down in paras. 1049 *et seq.* One general principle of the Department is that expenditure should, as far as possible, be at once charged off to a final head—to, for instance, the work concerned; and, in accordance with this principle, whenever materials are procured under such circumstances that they can at once be used upon a work, or there can be no doubt on what work they will eventually be used up, and when they are of a kind that enables them to be located at the work and kept separate and distinct without practical difficulty or inconvenience, then the payments for them should be at once debited to that work.

XII, 1435.

1262. But the prevalent practice in very many parts of India in consequence of the delay that would otherwise occur in manufacturing and procuring various materials, is to collect and keep up a reserve supply of stores. And as these cannot be debited at once to any specific work, since it is not known on which work they may be used, such stores are accounted for in a

Stores—Stock.

suspense account of stock. When these stores are purchased or manufactured, their cost is debited to that suspense account. Then a list is made up of the rates which each sort of store will probably cost, giving a safe margin for carriage, wastage, etc., beyond original price, and then when they come to be used, the suspense account is credited, and the work concerned is debited, with the value of the stores used at the rates thus fixed, from time to time. The balance of this suspense account should represent the proper value of all the stores not charged off to works which are still in hand.

1263. Ordinarily, materials should be purchased only for works in progress and petty stores obtained, if possible, from a supplier who should enter into a contract for them at schedule rates, and no reserve of stock should be kept. But in the case of any division in which, owing to its remoteness from markets or for any other reason, it may be considered absolutely necessary that a reserve should be maintained, the Local Government should sanction a maximum value of reserve stock; and if this has been done, the Executive Engineer is authorized to purchase or manufacture, to an extent sufficient to keep his stock up to that limit, the sanction of superior authority being required only when it is desired to exceed it; the fixed maximum should be kept at the lowest point compatible with efficiency, and the Stock Returns of Divisions should be carefully scrutinized by Superintending Engineers, from time to time, with reference to this point. It will be open to each Local Government to frame rules for the purchase or manufacture of reserve stock, or to regulate stock purchases in particular cases and localities. XII, 1436.

1264. In issuing stock materials to works, to contractors, or for private sale, such a rate must be charged as will provide for losses from depreciation, losses on manufacture, or wastage. In the case of private sales, a percentage is to be added to cover charges on account of supervision, storage, and contingencies—see para. 1222. XII, 1437.

- XII, 1438. 1265. The issue rates should be carefully fixed on a consideration of the general circumstances, the object being to charge the works with as near as may be the actual cost of stock, and not to throw up a debit or credit balance in the stock account; the Executive Engineer may, at his option, alter them at any time, when a necessity arises—see para. 1279.
- XII, 1439. 1266. The scrutiny and readjustment of rates of stock should be made half-yearly, under the approval of the Superintending Engineer, and the result reported to the Examiner—see para. 1279.
- II, 1440. 1267. Materials received from buildings dismantled or undergoing repair, will either—
- (1) be brought on the stock returns, with or without value, or
 - (2) sold at once, or
 - (3) transferred to some work in progress without being passed through stock.
- XII, 1441. 1268. The price put upon or realized from the materials will either be credited to Revenue or treated as a reduction of charge against the expenditure incurred on the building from which the materials were removed.
- XII, 1442. 1269. All materials at site of works which have been stopped, or on which outlay has been prohibited for want of funds for any considerable length of time, should, if likely to be of use on other works, be at once returned to store, their value being credited to the works and debited to stock. If unlikely to be of any use in future, the amount should be allowed to remain as a charge to the work; but proper lists of the same should be maintained, unless the Superintending Engineer considers this unnecessary.
- XII, 1443. 1270. All articles of stock (not including tools and plant) which are not likely to be required during the following twelve months, should be reported to the Superintending Engineer for his orders as to their disposal.

Stores—Stock.

1271. Stores issued to works in excess of requirements may be re-transferred to stock without limit of value, provided that such stores consist of efficient articles only, certain to be required, and priced within market rates. XII, 1444.

1272. The cost of carriage of stock to works will be charged in the Day Books or other accounts of the works; the cost of carriage of stock from place to place to remain in deposit will be charged to the sub-head of stock concerned. XII, 1445.

1273. Stock supplied to works under execution by contract will be accounted for as follows:— XII, 1446.

I. When the contract is for labour only, by a direct charge as stock to the work for which it is issued.

II. When the contract is for both labour and materials, as a sale to the contractor; the value being either recovered in cash or debited to the contractor's account, for subsequent recovery by deduction from the amounts due to him for work done. In these cases an unstamped acknowledgment of the receipt of the materials should be taken from the contractor.

1274. When possible, it will be permissible and expedient, under Rule II, to modify the contract so as to include only the labour, in order that the stock may be dealt with under Rule I. XII, 1447.

1275. The books and accounts to be kept for stock in a divisional office are— XII, 1448.

The Stock Abstract Book, Form No. 28.

The Stock Account Current, Form No. 29.

The Half-yearly Stock Register, Form No. 42A.

The Supplement to ditto, Form No. 42B.

The Stock Sub-ledger, Form No. 42C.

1276. The primary accounts of stock in the divisional office are the monthly abstracts of receipts and issues received from Sub-divisional Officers (Forms Nos. 10 and 11). These are received with the quantities or numbers only filled in, and the first thing, after checking the quantities and numbers with the vouchers and Day Books to see that the quantities accord, will be to price the articles in the abstracts, and the values XII, 1449.

will then be posted into the Stock Abstract Book, Form No. 28.

XII, 1450.

1277. The Stock Register is posted monthly from the statement of receipts and issues (Form No. 12). The balance at the end of the half-year should be checked by the balance return (Form No. 13) to be submitted by the Sub-divisional Officer, and any discrepancies at once inquired into. A copy of the Stock Register for each half-year will be submitted to the Examiner as soon as the adjustment of rates has been completed. The audited return for the previous half-year will accompany the return sent to the Examiner for audit, and both copies will be returned to the Executive Engineer after examination.

XII, 1451.

1278. The half-yearly adjustment of rates referred to in the previous paragraph is effected by means of the supplement to the Stock Register in which the values of stock as per the Stock Register and as per the Stock Abstract Book are compared. The method of adjusting the rates half-yearly is fully described in the notes on Form No. 42B.

XII, 1452.

1279. All articles of stock are to be priced half-yearly within market rates, and the rates being thus fixed the aggregate of the values assigned accordingly to the different articles in store throughout the division shall make up the sum held at debit of stock in the books. The difference between the value thus obtained and the existing book value representing the loss that has occurred during the half-year by depreciation or by erroneous accounting, will be adjusted under the sanction of the Superintending Engineer by charge either—

(1) to the works for which the stock was specially collected, or

(2) to works in progress, in case the stock was obtained for general purposes.

The Stock on the Register at the end of each half-year after this adjustment has been made will consist

Stores--Stock.

of efficient articles only, priced within the rates at which they could then be purchased.

1280. These arrangements will apply in most cases, but when the transactions in any articles are important, and the values large, they require to be dealt with in greater detail. For this purpose the Stock Sub-ledger (Form No. 42C) is prescribed, for exhibiting a separate account of each important item of stock. The number of such items to be selected for separate exhibition will be determined in each case by the Executive Engineer, but, ordinarily, its use may be conveniently restricted to the items, bricks, lime, timber, etc., composing the sub-head "Building Materials." XII, 1453.

1281. Another use of the Stock Sub-ledger is that by means of it actual, instead of average, rates may be employed and charged in the accounts of works; the rates also may be varied from time to time according to fluctuations in the cost of manufacture or purchase, without waiting for the half-yearly adjustment of all the stock rates. XII, 1454.

Manufacture Accounts.

1282. A separate manufacture account will be kept in the register of works of each separate operation. Thus, if two subordinates have each charge of a set of brick or lime-kilns, their accounts should not be dealt with as one, because they happen both to be making the same class of articles; but two accounts should be opened, as, e.g., "Brick-making under Overseer A," and "Brick-making under Overseer B." XII, 1455.

1283. Each manufacturing account will be charged with all the current normal expenditure incurred upon it, and will be credited with the value of the outturn month by month. The cost of land taken up, of kilns and other charges of a similar nature, which really affect or are connected with the operations of several seasons of manufacture, are not to be treated as current normal expenditure. They should not be debited direct XII, 1456.

Stores—Stock.

to the manufacturing accounts, but to a sub-head of stock styled "Land, kilns, etc." These debits will be gradually relieved by credits raised, from time to time, for corresponding charges against the manufacturing accounts, which will thus be debited by instalments instead of by lump sums on the expenditure being incurred. These instalments will be determined according to the period in which each item should be cleared (which should be recorded against the charge when it first occurs), or according to the merits of each case. The debits to the manufacturing accounts, including the sums thus credited to "Land, kilns, etc.," must be wholly cleared, from time to time, as the outturn is charged off.

XII, 1457.

1284. The details of the 'account of manufacture will be posted into the Register of Works (Form No. 30B) from the Day Books of manufacture. In addition to showing the outlay by sub-heads, the quantity and value of the materials outturned must be shown, and the aggregate of the difference between the outlay and outturn on all operations in the division will be the debit balance under the head of Stock manufacture in Part III of the Stock Abstract Book.

XII, 1458.

1285. On the completion of each operation, the account will be closed by debiting or crediting the sub-head of Stock concerned with the profit or loss which may have arisen, after obtaining the authority of the Superintending Engineer regarding losses, except in the case of specially selected officers who, at the discretion of Local Governments and Administrations, may be empowered to adjust the balances of manufacture accounts if the rates of outturn be not increased by more than 10 *per cent.* over the estimate or the current stock rates.

Road Metal.

XII, 1459.

1286. Road metal purchased is charged off finally against the estimates on which the collection of it is sanctioned; but as it is often kept in store at the roadside before being laid down, a monthly statement of

Accounts of Works and Repairs.

receipts and issues (Form No. 19) will be filed in the Executive Engineer's Office showing the operations in each mile. Separate returns may be kept for metal collected for annual repairs, for renewals, or for petty repairs, if found convenient.

1287. When land is taken up for digging road metal for annual repairs, the cost of it will not be charged direct to the work if the supply of metal be sufficient for a series of years, but it will first be charged to the sub-head of Stock, "Land, kilas, etc." The credit to this sub-head and debit to each year's estimate will be regulated similarly to the cases of land, etc., for brick-making, as laid down in para. 1283.

XII, 1460.

1288. A rate-book (Form No. 43B) showing the cost of supplying metal to each mile of road will be kept in the Executive Engineer's office.

XII, 1461.

1289. The above rules for the accounts of road metal are based on the supposition that it is paid for and brought on to store monthly. But in case of a contract to supply metal to a line of road, it may be found more convenient not to take over the metal until the whole contract is complete. In such cases, although returns of the work done will be rendered to the Examiner as vouchers of the payments on account made to the contractor, the sum of those payments will be charged in the schedules and Register of Works as an advance to the contractor, until the metal is finally measured up and taken over on completion of the contract.

XII, 1462.

Accounts of Works and Repairs.

1290. For works estimated to cost under Rs. 2,500 the record of outlay need not be kept by sub-heads unless specially otherwise ordered by the Superintending Engineer or sanctioning officer. Local Governments and Administrations have power to raise this limit to Rs. 5,000. In the case of works the record of outlay of which is not kept by sub-heads,

XII, 1463.

Stores—Stock.

to the manufacturing accounts, but to a sub-head of stock styled "Land, kilns, etc." These debits will be gradually relieved by credits raised, from time to time, for corresponding charges against the manufacturing accounts, which will thus be debited by instalments instead of by lump sums on the expenditure being incurred. These instalments will be determined according to the period in which each item should be cleared (which should be recorded against the charge when it first occurs), or according to the merits of each case. The debits to the manufacturing accounts, including the sums thus credited to "Land, kilns, etc.," must be wholly cleared, from time to time, as the outturn is charged off.

XII, 1457.

1284. The details of the account of manufacture will be posted into the Register of Works (Form No. 30B) from the Day Books of manufacture. In addition to showing the outlay by sub-heads, the quantity and value of the materials outturned must be shown, and the aggregate of the difference between the outlay and outturn on all operations in the division will be the debit balance under the head of Stock manufacture in Part III of the Stock Abstract Book.

XII, 1458.

1285. On the completion of each operation, the account will be closed by debiting or crediting the sub-head of Stock concerned with the profit or loss which may have arisen, after obtaining the authority of the Superintending Engineer regarding losses, except in the case of specially selected officers who, at the discretion of Local Governments and Administrations, may be empowered to adjust the balances of manufacture accounts if the rates of outturn be not increased by more than 10 *per cent.* over the estimate or the current stock rates.

Road Metal.

XII, 1459.

1286. Road metal purchased is charged off finally against the estimates on which the collection of it is sanctioned; but as it is often kept in store at the road-side before being laid down, a monthly statement of

Accounts of Works and Repairs.

receipts and issues (Form No. 19) will be filed in the Executive Engineer's Office showing the operations in each mile. Separate returns may be kept for metal collected for annual repairs, for renewals, or for petty repairs, if found convenient.

1287. When land is taken up for digging road metal for annual repairs, the cost of it will not be charged direct to the work if the supply of metal be sufficient for a series of years, but it will first be charged to the sub-head of Stock, "Land, kilns, etc." The credit to this sub-head and debit to each year's estimate will be regulated similarly to the cases of land, etc., for brick-making, as laid down in para. 1283.

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1288. A rate-book (Form No. 43B) showing the cost of supplying metal to each mile of road will be kept in the Executive Engineer's office.

XII, 1461.

1289. The above rules for the accounts of road metal are based on the supposition that it is paid for and brought on to store monthly. But in case of a contract to supply metal to a line of road, it may be found more convenient not to take over the metal until the whole contract is complete. In such cases, although returns of the work done will be rendered to the Examiner as vouchers of the payments on account made to the contractor, the sum of those payments will be charged in the schedules and Register of Works as an advance to the contractor, until the metal is finally measured up and taken over on completion of the contract.

XII, 1462.

Accounts of Works and Repairs.

1290. For works estimated to cost under Rs. 2,500 the record of outlay need not be kept by sub-heads unless specially otherwise ordered by the Superintending Engineer or sanctioning officer. Local Governments and Administrations have power to raise this limit to Rs. 5,000. In the case of works the record of outlay of which is not kept by sub-heads,

XII, 1463.

Accounts of Works and Repairs.

the Register of Works (Form No. 30A, Part II) will show merely the total charges ; but in other cases, the expenditure will be classified against the different sub-heads of the estimate, and rates struck monthly on each description of work done up to date. Each sub-head of an estimate should be numbered and the numbers should be entered in the Register of Works, thus : No. 1 Excavation ; No. 2 Masonry ; No. 3 Sandplaster, etc., etc. No sub-head of Rs. 500 or under need be separately detailed in the register.

XII, 1464.

1291. Liabilities will not be included in the accounts of works, unless the Superintending Engineer may, for special reasons, think it necessary to rule otherwise in any particular case ; but stock purchased on credit will be brought to debit through the medium of the Stock Purchase account : and accounts of works will exhibit the value of materials (not from stock) delivered at the work but not paid for, the total charges from muster rolls partially paid as well as the totals of contract certificates on which part payments have been made, the necessary deduction entries to bring out the net payments being made under arrears due. This rule must not be held to imply that attention need not be paid to liabilities. Executive Engineers are responsible for keeping a strict watch over them and for reducing them as far as possible by means of prompt measurements and payments. All important liabilities not brought to account should be noted on the Works Slip which is furnished to the Superintending Engineer.

XII, 1465.

1292. The books, accounts, and returns relating to works are—

Day Books, Forms Nos. 7C to 7E and Nos. 8A and 8B.

Contract Certificate, Form No. 14.

Petty Contract Bills and Hand Receipts, Forms Nos. 15, 15A and 16.

Register of Works, Form No. 30A.

Schedule of Expenditure against Budget Grant, Form No. 32 O.

Accounts of Works and Repairs.

Works Slip, Form No. 33.

List of Petty Works executed on Requisitions, Form No. 34.

Register of Estimates, Form No. 41C.

Register of Appropriations, Form No. 41J.

Completion Reports, Forms Nos. 45A to 45E.

1293. The Day Books on receipt from Sub-divisional Officers will be completed by entering— XII, 1466.

(a) the values of stock issues ;

(b) the direct charges made by the Executive Engineer ;

(c) any adjustments that may be recorded in the Adjustment Book.

1294. Where a work is being executed entirely by one contractor, a Day Book will not be required, as the contract certificate admits of the charges being posted direct into the Register of Works. XII, 1467.

1295. The entries in Day Books should be checked as regards cash outlay, from the Divisional and Sub-divisional Cash Books ; as regards stock issues, from the Sub-divisional or Store-keeper's monthly Abstract of Stock Issues (Form No. 11) ; and as regards transfers and adjustments, from the Adjustment Book (Form No. 25). XII, 1468.

1296. When finally completed in all respects, the Day Books will be examined by the Executive Engineer and any explanations necessary will be called for from the Sub-divisional Officer. The examination of the Day Books is specially the duty of the Executive Engineer and must not be neglected. He must sign them in token of the performance of this duty. The Register of Works (Form No. 30A) is posted from the Day Books and other accounts of works. XII, 1469 & 1470.

1297. The Register of Works contains a record of every original work or repair estimated to cost more than Rs. 200, showing the expenditure month by month compared with the estimate. The register should be neatly indexed for ready reference. XII, 1471.

Accounts of Works and Repairs.

XII, 1472.

1298. In posting the Register of Works in the case of works, the accounts of which are kept by sub-heads, the last column relating to each work will always show the "Total charges." The last column but one will show the "Balance due to Contractors," which amount has to be deducted ; the last column but two will show the value of "Materials at site," the last column but three, the "Balance due by Contractors," and the last column but four, the "Value of work done up to date." In the case of works, the accounts of which are not kept by sub-heads, the value of materials at site need not be separately shown ; but the amounts due to or by Contractor, if any, must be shown in all cases.

XII, 1473.

1299. In the case of original works, the amount of appropriation for the year should be noted in the register at the top of the page, any additions and reductions made during the year should also be noted in the same place.

XII, 1474.

1300. When the work is completed a double red ink line should be ruled below the last entry, and a note made thus :--"Work completed, Completion Report submitted 19 ."

XII, 1475.

1301. Takavi works will be shown in the same way as ordinary original works ; like them, they will also be entered in the Register of Works.

XII, 1476.

1302. The accounts relating to contracts are to be kept as personal accounts, and a separate folio should be opened in the Contractors' Ledger (Form No. 36) with each Contractor, which account should embrace all transactions with him, whether relating to one or to several works or to materials purchased from him. Security deposits should not be included in this account; they are recorded under Deposits, and regularly reviewed in the schedule of that account. The Contractors' Ledger should show the number and amount of each passed bill and certificate, briefly naming the work, and the number and amount of each cheque ; but it is unnecessary to enter further details. The value of

Accounts of Works and Repairs.

materials made over to a contractor should be debited to his account, and a receipt for the value thereof taken from him in support of the debit—see also para. 1273. The Contractors' ledger should be posted as bills are paid; and it should be closed and balanced monthly and a copy furnished to the Contractor whenever he desires it, and he should be encouraged to look at his account in the ledger and sign it in token of his acceptance of its correctness.

1303. Contractors' accounts should be closed without delay on the completion of the contract. If a Contractor delays to receive final payment for more than one month after the final certificate has been passed the accounts of the work and of the Contractor should be closed and the balance due credited to the account "Deposits"—see para. 1339. XII, 1477.

1304. If any wages of labourers remain unpaid after the completion of a work, the accounts may be kept open for three months; after that period they should be closed and the amounts still unpaid should be included in the Completion Report as a liability against the work being deducted at foot from the total expenditure as recorded against sub-heads. If subsequently claimed and paid, the payments should be charged as a petty work against the same head of service as applied to the original work. XII, 1478.

1305. A register of sanctioned estimates in Form No. 41C, and of appropriations in Form No. 41J will be kept in the Executive Engineer's Office. Form No. 41J should be totalled and an abstract made for the purpose of entering the amounts in line 1 of Form No. 41D. Both these registers should be confined to a chronological record of the estimates and appropriations sanctioned by the various authorities. XII, 1479.

1306. The Executive Engineer is held primarily responsible for affording information in cases of probability of excess of actual over estimated cost of work, and is expected not to allow any delay to occur in reporting to the Superintending Engineer any such probability. XII, 1480.

Transfer Accounts.

Immediately on its becoming apparent that, whether from excess of certain rates or from departure from a design or any other cause, the estimated cost of a work is likely to be exceeded, the Executive Engineer is bound to report the fact forthwith to the Superintending Engineer describing the nature and cause of the probable excess and asking for orders. This report should be made on the Works Slip (Form No. 33).

Transfer Accounts.

XII, 1481.

1307. When cash is paid on account of, or stock supplied to, another division, the name of the division supplied will be debited under the head "Transfers of the Public Works Department" in the accounts of the supplying division, and the transaction, so far as the first division is involved, will be final. But an immediate intimation on the date of payment or supply should be given in Form No. 41A, "Advice of transfer," to the Executive Engineer of the Division on whose account the payment is made, who will at once acknowledge the transfer in Form No. 41B, "Acceptance of transfer," and post the transaction at the same time in his Adjustment Book to credit of the transfer account to which the creditor division belongs, and debit of the work or head of service concerned.

XII, 1482.

1308. The procedure in the case of works or repairs executed by one Branch or Department for another Branch or Department, as, *e.g.*, Provincial Civil Works executed by the Military Works Services or works debitable to the Irrigation Branch, executed by the Buildings and Roads Branch, may be somewhat different. In all such cases the outlay will be debited by the Executive Engineer incurring it under the head "Transfers of the Public Works Department," but no advice of payment need be sent by the Executive Engineer. The Examiner of the Province or Branch, in which the expenditure takes place will advise the Examiner concerned of the amount spent, who will be bound to afford credit for the outlay incurred. But,

Transfer Accounts.

if it is more convenient to do so, there is no objection to arrangements being made, whereby expenditure incurred on works or repairs for another Branch is communicated in the usual way by the Executive Engineer incurring the expenditure to the Executive Engineer for whose division the expenditure is incurred.

1309. Recoveries of subscriptions to, and payments of withdrawals from, the Civil Engineers' Provident Fund made by one Division on account of another Division or Province will be adjusted in transfer with such Division or Province in the ordinary course; but recoveries from, and payments to, the staff of the Division itself on account of the fund, will be credited and debited direct to the head "Transfers—State Railways Capital, State Railway Stores Branch," and no advices or acceptances of transfer will be exchanged. XII, 1483.

1310. In cases of payments on behalf of another Province or Branch when it is not known to what particular division the charge should be debited, as, *e.g.*, in advance made to an officer transferred to another Province without the division to which he is to be attached being specified or known, the advice of payment will be sent by the Executive Engineer making the payment to the Examiner of the Province or Branch to which the payment relates. The Examiner will, on receipt of the advice, take steps to transfer the advice and to have the amount brought on to the accounts of the Executive Engineer of the Province or Branch concerned, and instruct the latter to send an acceptance of transfer to the Executive Engineer who made the payment. XII, 1484.

1311. All advices of transfer should be accompanied by receipts or vouchers in support of the charges made. In the accounts of the paying officer the acceptance of the transfer should accompany the accounts, and this will be sufficient authority for the Examiner to admit the charge. No payments on transfer should be made without a specific authority, or requisition, to support the charge. In the case of payments for other than XII, 1485.

Transfer Accounts.

works executed, the advice of payment should be sent on the day of payment. For works, the advice of payment should be sent as soon as possible after the close of the month. The Executive Engineer on whose account the payment is made is bound to accept the transfer in the accounts of the month in which the payment has been made, or, if those accounts have been rendered to the Examiner, in the accounts of the succeeding month.

XII, 1486. 1312. If an advice cannot be accepted in the accounts of the month to which the transaction relates owing to its being received after the close of the monthly accounts, a note to that effect should be made on the schedule of transfers if not already despatched. Every advice of transfer, as it is received, should be immediately posted into the Adjustment Book under the month in the accounts of which it will appear.

XII, 1487. 1313. Transfer payments of sums over Rs. 500 in one division on account of another division not under the same Administration, or in the same Branch of the Department, should only be made on requisitions countersigned by the Superintending Engineer of the circle in which the division making the requisition is situated; in all other cases payments may be made on the responsibility of the officer who makes the requisition.

XII, 1488. 1314. Except as provided in the preceding paragraphs and in paragraph 1201, cash payments should not be made by one division on account of another. When payments have to be made on the public service, but not for private purposes, or the convenience of Contractors, outside the division concerned, in cases not provided for in these rules, the amount involved should be remitted direct to the payee by means of Remittance Transfer Receipts obtained from the Civil Treasury.

XII, 1489. 1315. In all cases where payments are made by Remittance Transfer Receipts, the letter containing such receipt should be registered, and the extra fee should be

Suspense Accounts.

paid for the purpose of the receipt of the addressee being returned by the Postal authorities to the despatching officer.

1316. No transfer should be accepted in part only, XII, 1490. or refused altogether, unless the advice has manifestly been missent to the wrong division. If the debtor division objects to any charge included in a transfer advice sent for acceptance, it should nevertheless accept the debit, and claim a drawback, giving reasons. Should the creditor division refuse to grant the drawback, the matter should be reported to higher authority for decision.

1317. In the adjustment of transactions with XII, 1491. Native States no direct payments should be made by disbursing officers, but the Examiner concerned should be asked to arrange with the Civil Accountant General of the Province, with which the State is in political relation, for the payment and the necessary adjustment by transfer.

Suspense Accounts.

1318. The Suspense Accounts of the Public Works XII, 1492. Department are—

Affecting Budget Grant.

Purchases.	|	Miscellaneous Advances.
Sales.	|	London Invoices.
Stock.		London Stores.

Not affecting Budget Grant.

Deposits.		Takavi Advances.
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1319. Of the Suspense Accounts which affect the XII, 1493. Budget grant, the amounts credited to those accounts are treated as a reduction of charge against grant and *per contra* the amounts debited are treated as an addition to charge against grant.

Suspense Accounts.

XII, 1494. 1320. In the following Suspense Accounts, any balance outstanding will always be on the debit side :—

Sales.		Miscellaneous Advances.
Stock.		London Stores.
	Takavi Advances.	

and in the following, any balance outstanding will always be on the credit side :—

Purchases.		Deposits.
	London Invoices.	

XII, 1495. 1321. The suspense transactions of a division may, at the option of the Local Government, be recorded, either in a register in Form No. 30C, or in office copies of the schedules which accompany the monthly Accounts Current. When the register is kept, the schedules will be prepared from it and office copies need not then be kept.

Purchases.

XII, 1496. 1322. This account will be used only when materials are received and brought on stock, without being paid for during the month, the object being that the balance of the stock account may always represent, reasonably, the value of stock actually on hand.

XII, 1497. 1323. The actual or estimated value of materials received but not paid for during a month, is debited to "Stock" by credit to "Purchases." The payment subsequently made, whether in cash or by transfer adjustment, is debited to "Purchases." If the payment made exceeds the estimated value, the difference will be debited to "Stock" by credit to "Purchases." If, on the contrary, the payment made is less than the estimated value, the difference will be debited to "Purchases" by credit to "Stock."

XII, 1498. 1324. If the rates at which the stock so brought on the books have led to any serious inaccuracy of charge, the difference can be adjusted by debiting or crediting "Stock" under an order for a write-back.

Suspense Accounts.

1325. The credit balance on this account represents the value of materials received, which have still to be paid for. XII, 1499.

1326. When materials are received and paid for during the same month, "Stock" should be debited direct, and the transactions should not pass through the "Purchases" account. XII, 1500.

Sales.

1327. This account is the converse of the "Purchases" account, and should only be used when the value of materials sold is not recovered the same month. This account will first be debited with the value of materials sold by credit to "Stock," at the time of their issue from the godowns. XII, 1501.

1328. The amount subsequently received will be credited to "Sales," and any difference adjusted by debit or credit to "Stock" as the case may require. XII, 1502.

1329. When the value of materials sold is received during the same month, "Stock" will be credited direct. XII, 1503.

Stock.

1330. This account is debited with— XII, 1504.

Cash outlay on stock received and paid for during the month.

Value of stock purchased through the "Purchases" Account.

Value of materials received in transfer.

Value of materials returned to Stock by credit to works.

Cash outlay on manufacture.

Cash outlay on carriage of Stock.

1331. Stock is credited with the value of materials issued to works or transferred elsewhere. XII, 1505.

 Suspense Accounts.

- XII, 1506. 1332. The classification of Stock materials and other sub-heads of the Stock Account are given in para. 1036 and full particulars of the record of stock transactions will be found in paras. 1213 to 1230.

Miscellaneous Advances.

- XII, 1507. 1333. This account is debited with—
 Advances to work people, or for collecting labour when such items cannot be charged off to specific works.
 Advances to members of the Department.
 Sometimes retrenchments and errors in accounting awaiting adjustment.
 Payments held in suspense for want of information regarding allocation.
 Losses of cash pending adjustment.
- XII, 1508. 1334. No charges may be debited to this account, on the ground of absence or insufficiency of sanction or appropriation, nor should items which can be carried to a final head at once or be adjusted by transfer or through an exchange account be allowed to appear under this head. The record of expenditure should always be made at once under the final or transfer head to which it appertains, if that be known. The objectionable items records are the place for watching irregularities, not this account. There should never be any credit balances under this head.

London Invoices.

- XII, 1510. 1335. On receipt of the invoices, which will be furnished by the Examiner, the account "London Invoices" will be credited and "London Stores" debited.
- XII, 1509. 1336. This account will be debited on advices from the Examiner with the amounts of payments made in England for stores.
- XII, 1511. 1337. The balance at credit of "London Invoices" represents the amount for which invoices have been received but for which payments made in England have not been advised.

Suspense Accounts.

London Stores.

1338. On receipt of invoices of stores purchased in England through the Secretary of State, the amounts involved as advised by the Examiner will be credited to "London Invoices" by debit to "London Stores." The balance at debit of "London Stores" represents the value of stores invoiced, but not received. This account will further be debited with all payments on account of London Stores prior to their arrival in the division. XII, 1512.

1339. On receipt of the stores in the division the value, *plus* freight and carriage, will be credited to "London Stores" by debit to "Stock," or direct to the departmental and service heads concerned. XII, 1513.

Deposits.

1340. The credits afforded to this account consist of— XII, 1514.

- Deposits of Contractors as security.
- Deposits of subordinates as security.
- Contributions for work to be done.
- Sums due to Contractors on closed accounts.
- Miscellaneous items of receipt, the allocation of which is not known.
- Sometimes errors in accounting awaiting adjustment.
- Excess found in cash chest—see para. 937.

1341. The balances are all on the credit side. No item should ever be debited to this account unless it is covered by a credit previously existent therein. XII, 1515.

1342. Balances of accounts, placed in the Deposit Account, if unclaimed for more than three complete years from the date when the work was finished, will be credited to Revenue. XII, 1516.

1343. Deposits paid into Government savings banks or converted into Government securities, pass out of the Executive Engineer's regular accounts, but he is expected to keep a register of them, and of the pass books. The Executive Engineer is required to enumerate such XII, 1517.

Suspense Accounts.

items in his Deposit Account Schedules for March and September of each year.

XII, 1518. 1344. In dealing with deposits a clear distinction is to be made between cash and Government securities, including Provincial and Municipal Debentures and Port Trust Bonds. The latter must, on the date of receipt, be entered in the register of securities, Form No. 157A, but will not be brought into the cash or deposit accounts. When Government securities are deposited for a period of twelve months or less, they will be forwarded direct by the Executive Engineer to the nearest Government Treasury, for safe custody, except in the Presidency Towns of Calcutta, Madras and Bombay. In Calcutta the notes will be deposited with the Comptroller General, or the Accountant General, Bengal, as the case may be, and in Madras and Bombay with the Accountants General, Madras and Bombay, respectively (see Civil Account Code, Volume I, Article 468A). Such notes shall remain in the name of the depositor and shall not be endorsed by him to the officer concerned.

1345. When the Promissory Notes are to lie in deposit for more than one year, they should, except in cases where the depositor does not desire to draw interest, be re-endorsed in favour of the Civil Account Officer in whose custody they are to remain, and should be forwarded through the Examiner for safe custody, to the Comptroller General or the Accountant General, Madras or Bombay, as the case may be. (See Civil Account Code, Volume I, Articles 163 to 167.)

New. 1346. Municipal Debentures and Port Trust Bonds will be forwarded to the Examiner for custody, who will himself draw the interest and forward it (less commission) to the Executive Engineer. (See Civil Account Code, Volume I, Article 172.)

XII, 1519. 1347. Interest on Government paper, deposited as security, should be drawn from the treasury or Civil Account Officer concerned, by the Examiner, and placed

Suspense Accounts.

to credit of deposits in his own auxiliary accounts by debit to Civil Department. The Examiner should then advise the Executive Engineers concerned to pay the interest and adjust the payments through the transfer account.

The interest on Government Promissory Notes deposited for one year and less may be drawn by the depositor himself by tendering receipts in a form obtainable at treasuries, countersigned by the officer with whom he deposited the notes.

1348. Examiners of Accounts will, in connection with deposits of Government securities, perform the duties laid down for a Local Account Officer in Chapter 73, Volume II of the Civil Account Code, and he will maintain a register of all securities passing through his office in Public Works Department Form No. 157B. He will also see that departmental officers observe the rules laid down in Chapter II, Volume I of the Civil Account Code. XII, 1520.

1349. When a depositor applies to have his cash deposit converted into Government securities, the Executive Engineer will charge the amount actually paid for purchase of such securities to the debit of his deposit account, which will henceforth be reduced by that amount, and will forward the securities to the Examiner for custody as above. XII, 1521.

1350. Similarly, when a depositor applies to have his deposits placed in the postal Savings Bank, the amount will be remitted thereto, the account "Deposits" being debited; the amount will be henceforward recorded in the Savings Bank books, and will disappear from those of the Executive Engineer—see also para. 387. XII, 1522.

1351. Earnest money received with tenders for works, if proffered in Government Promissory or Stock Notes, should not be treated as cash or included in the cash-book; but if cash be received, either coin or currency XII, 1523.

Suspense Accounts.

notes, the amount must be entered in the Cash Book as deposits received, and paid into the treasury as miscellaneous receipts.

- XII, 1524. 1352. When on the occasion of making payments to Contractors it is agreed that a certain portion of the value of work done shall be retained as security for the completion of the work, such amounts may be treated as "Balance due to Contractor" if the amount be small; but if the amount be large, it must be treated as "Deposits" and entered as received in the Cash Book and register of deposits. When a portion of the amount is retained because the work is not completed, as for instance, in the case of a man agreeing to do earthwork and turfing for Rs. 2-8 per 1,000 cubic feet, but to leave 10 *per cent.* in hand till completion of turfing, then the amount should be deducted on the face of the certificate, and only the net amount paid entered in the accounts.

Takavi Advances.

- XII, 1525. 1353. All expenditure incurred under proper authority on Takavi Works will be debited in the first instance to the Suspense Account "Takavi Advances," and on the completion of each work a certificate will be submitted to the Collector or Deputy Commissioner of the district concerned, whose acceptance thereof will constitute the Executive Engineer's authority for relieving the suspense head by a debit to the Civil Department under the head "Items adjustable by Civil Department—sub-head Miscellaneous."

- XII, 1526. 1354. Each year's balance should be kept distinct and when certificates are accepted and the account relieved, authenticated copies should be submitted to the Examiner with the schedule of Takavi Advances, Form No. 32 V.

- XII, 1527. 1355. When any cash recoveries are made, the Executive Engineer will credit the work concerned, and will deduct the amount realized when making up the certificate, so that an acceptance will only be required for the net amount expended.

Monthly Accounts.

Monthly Accounts.

1356. In addition to the cash balance return (para. 1154) the following monthly accounts will be submitted by the Executive Engineer to the Examiner :— XII, 1523.

(1)—Account-current (Form No. 27).

This return should be submitted in advance of other accounts and vouchers so as to reach the Examiner's Office not later than the 18th of the following month, and if there is any delay in closing the cash abstract book, a preliminary account-current should be prepared and submitted by the due date.

The following returns should be submitted so as to reach the Examiner by the 20th of the following month or as soon after as possible allowing for the necessary time for transit through the post :—

(2)—Stock account-current (Form No. 29).

(3)—Schedule of receipts and expenditure (Forms Nos. 32A—32Y) for every head of account affected by the transactions of the month.

(4)—List of petty works and repairs under Rs. 200 (Form No. 34).

(5)—Extract from Contractors' ledger (Form No. 36).

(6)—Schedule of establishment charges (Form No. 33C).

(7)—Schedule docket or list of vouchers for each item in schedule of expenditure.

(8)—List of officers in Civil employ who occupied public buildings (Form No. 44 B).

1357. Unless the circumstances are very exceptional, the Executive Engineer in charge of the division should always sign his accounts himself after thorough examination of the books and documents from which they have been compiled ; but should the requirements of his work render the presence of the Executive Engineer at his head-quarters when the accounts are due for despatch, a matter of inconvenience, the accounts may be forwarded by the Accountant, signed by him "by order." Documents of the nature of a Completion Report would, of course, require the Executive Engineer's signature. XII, 1529.

Monthly Accounts.

- XII, 1530. 1358. The accounts will be accompanied by a covering docket in Form No. 31A, on which the Accountant will certify to the discharge of his duties in regard to the check and compilation of the accounts and which will explain the non-submission of any accounts and vouchers and other points on which explanation is necessary.
- XII, 1531. 1359. In cases where the Executive Engineer is unable to sign his accounts himself, an admission of responsibility for the accounts will be required of him in Form No. 31B, as soon as he can examine his books and papers. Until this certificate is received the Examiner will not finally pass the accounts.
- XII, 1532. 1360. An Executive Engineer's signature to a compilation made by the Divisional Accountant implies that a proper supervising check has been applied and that the results are satisfactory; but it does not imply that the Executive Engineer is responsible for every process of compilation in detail.
- XII, 1533. 1361. Executive Engineers are not required to countersign vouchers rendered by gazetted officers or upper subordinates in charge of sub-divisions, unless they are themselves the disbursers, or unless they record notes or comments on the vouchers.
- XII, 1534. 1362. A schedule docket, or list of vouchers, should be submitted in support of each item in the schedule of expenditure. It should exhibit the name of the work and the outlay of the month. The vouchers should be tacked to the list in their order of entry. The amount expended on daily labour will be shown separately in one sum. The form of the list will be drawn up with the approval of the Local Government or Administration by the Examiner.
- XII, 1535. 1363. The list of petty works (Form No. 34) collects all expenditure on works estimated to cost Rs. 200 and under on requisitions or petty estimates, for posting in the schedule of expenditure. This list has to be submitted to the Examiner with the monthly

Transfers of Charge.

accounts, but no vouchers need be sent in support of the entries in this list, except on the completion of any work included in it, when the original requisition or petty estimate, together with the necessary vouchers, will be submitted.

1364. Receipts for all payments of Rs. 10 or more (stamped, if exceeding Rs. 20) should be submitted with the accounts. Receipts for payments to members of the establishment, for service postage stamps, State telegrams, fees for money orders, and for payments to Contractors who have running accounts, will always be required, irrespective of the amount involved—see paragraphs 1088 to 1090. XII, 1536.

1365. In cases when the Executive Engineer can satisfy the Examiner that there is a difficulty in obtaining a formal voucher of Rs. 10 or more, the Examiner may accept a certificate of payment in lieu thereof, but receipts should be obtained when possible, and undue advantage should not be taken of the permission to submit to audit a certificate of payment instead of a receipt. The form in which certificates of payment should be submitted is left to the option of Local Governments and Administrations. Certificates of payment should bear the same signatures as ordinary vouchers. XII, 1537.

Transfers of Charge.

1366. On the occasion of the transfer, permanent or temporary, of the executive charge of a division from one officer to another, the records, cash, stores and works in hand, shall be made over under the rules given in the following paragraphs. XII, 1538.

1367. The Divisional Cash Book will be closed on the date of transfer, and a note, as per Form (A) below, recorded in it, under the signature of both the relieved and relieving officers, showing the cash and treasury balances made over and received in transfer by them respectively. XII, 1539.

Transfers of Charge.

XII, 1540.

1368. After the cash at head-quarters has been counted and a receipt given for the unused cheques (in accordance with para. 1114), and also for all records, instruments, drawing materials, stationery and office furniture under the immediate charge of the Executive Engineer, the following receipts prepared by the relieved officer will be signed :—

Form A.

Received in transfer from A. B., late Executive Engineer,
Division, the following sums :—

<i>Drawing Account—</i>	Rs.	A.	P.
<i>Balances at credit of—</i>			
A—Treasury . . .	2,560	8	6
B—Ditto . . .	3,188	9	0
TOTAL .	5,749	1	6

Cash in hand—

In head-quarters chest . . . Rs. 190 10 10

Imprests Sub-Engineer . . . 500
 „ Supervisor . . . 200

700 0 0

TOTAL . 890 10 10

Certified that the Cash Book has this day been closed, and that the balances shown in it correspond with the amounts entered above.

[Station and date.] (Sd.) C. D.,
 Exe. Engr., Division.

Form B.

Received in transfer from A. B., late Executive Engineer,
 Division, the stores in his personal charge as detailed
 in the annexed list.

The balance returns of stock and tools and plant in charge
 of all Sub-divisional Officers for the half-year and year ending
 respectively are on record, and the divisional stock
 returns have been prepared to end of _____.

[Station and date.] (Sd.) C. D.,
 Exe. Engr., Division.

Transfers of Charge.

1369. All cash, records, instruments and other articles under the immediate charge of the Executive Engineer will be examined and counted, and made over personally to the relieving officer, who will note on the receipts any inaccuracies. In the case of mathematical and surveying instruments a detailed report on their state in the prescribed form shall be prepared, and submitted with the other receipts. XII, 1541.

1370. As soon as the cash in the head-quarter's chest and other stores have been counted and the above receipts signed, the relieving officer will report that he has taken charge of the division, and this report, with the receipts, will be forwarded by him on the same day to the Superintending Engineer, who will pass such orders thereon, in respect to any deficient articles, as may be necessary; a copy of the receipts will be given to the relieved officer. XII, 1542.

1371. Every executive officer will have his accounts brought up, and ready to make over at the shortest notice: and all contracts and other engagements will be so arranged as not to be disturbed by a transfer. XII, 1543.

1372. The relieving officer will take up the expenditure of cash and stores from, and for the first day of, the month during which the relief took place, and submit the next monthly accounts in the same manner as if he had been in charge of the division during the whole month. But the relieved officer remains responsible that proper explanation is forthcoming for the expenditure and stores during his incumbency. XII, 1544.

1373. The relieving officer will then proceed with the relieved officer, unless the Superintending Engineer has specially directed the latter to leave the station as soon as relieved, to inspect the records, cash, stores, and works and materials at site of works, under charge of the subordinates at the head-quarter station. He will examine the accounts, count the cash, inspect the stores, and count, weigh and measure certain selected articles, in order to test the accuracy of the returns, and will XII, 1545.

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minutely examine the work in progress as to its quality and as to its correctness according to the sanctioned plans and estimates; he will also record his opinion as to the correctness of the account of materials at site.

XII, 1546. 1374. Whenever the Superintending Engineer shall so direct, the relieved officer will accompany the relieving officer in the inspection of the out-stations in the manner prescribed in paragraph.

XII, 1547. 1375. An officer must not delay making over charge of a division after the arrival of the relieving officer; nor must he, without a medical certificate or the permission of the Superintending Engineer, leave the station before the arrival of his successor.

XII, 1548. 1376. The relieved officer will give the relieving officer a list and memorandum showing all the work in hand and the orders remaining to be complied with and of such matters as most require his attention, with full explanation of any peculiarity of circumstances, or apprehended difficulties.

XII, 1549. 1377. He will also furnish the relieving officer with a complete statement of all unadjusted claims, with the reasons for their not having been adjusted in due course, and a report as to any complication likely to arise owing to their non-adjustment.

XII, 1550. 1378. When the above have been complied with, the relieving officer will report to the Superintending Engineer that the transfer has been completed, and will describe the state of the records, cash, stores and works, mentioning what out-stations he has yet to inspect, and when he proposes to visit each. He should take this opportunity of bringing to notice anything irregular or objectionable in the conduct of business in the division that may have come officially under his notice. And specially he will report whether the accounts may be fairly considered to represent the progress of the work. Unless under special circumstances this report of completion of transfer should be submitted within a fortnight of taking charge.

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1388. In the case of transfers of charges, other than Divisions and Sub-Divisions, the Executive Engineer should issue instructions as to the works to be jointly inspected by the relieved and relieving officers. XII, 1558.

1389. The Superintending Engineer should in every case inform the Examiner of Accounts of the dates between which the transfer was being completed, and full pay for the period may be allowed to the relieving officer. If, however, the Superintending Engineer considers the time taken in making over and receiving charge to be excessive, the relieving officer must be treated as if he were on leave or on joining time, etc., as the case may be, for as much of the time as may be regarded as excessive. Ditto.

1390. The joining time, or subsidiary leave, or privilege leave, of the relieved officer commences immediately after the completion of the transfer as reported to the Executive or Superintending Engineer. Ditto.

1391. A register of incumbents of charges should be kept in every divisional office showing the period of incumbency of each officer who has held charge of the division and of the several sub-divisions. XII, 1559.

1392. Every officer or subordinate transferred from one division to another will, on leaving the old division, be furnished with a Last-pay Certificate in P. W. D. Form No. 114D, showing the date up to which he has received salary and travelling allowance. If he is transferred to another Province, a duplicate Last-pay Certificate will be sent to the Examiner for countersignature and transmission to the Examiner of the new Province, who will await its receipt before passing finally any charges for pay or allowances on account of the officer concerned. In the case of an officer transferred to another Department the same procedure will be followed, the Last-pay Certificate being transmitted to the Account Officer of the Department concerned. XII, 1560

1386. The general rule regulating salaries and allowance when a transfer of charge takes place, is based on Article 185, Civil Service Regulations, and is that emoluments of the nature of charge or acting allowance attached to a post cannot be drawn by two officers at the same time. A relieving officer will not therefore be entitled to any such allowance, nor will he be considered as "on duty" until a transfer is complete. Similarly, an officer returning from long leave is not, under the general rule, entitled to draw full pay until the transfer is complete and the former incumbent relieved.

Ditto.

1387. No acting allowance can be drawn in any case by a relieving officer until the transfer is complete, but, as far as pay and allowances, other than acting allowances, are concerned, an exception may be made to the general rule in all cases where the charge to be transferred (whether a Division, a Sub-Division or other charge) consists of several scattered works, which the relieving and relieved officers are required, by the orders of a superior officer, to inspect together before the transfer can be completed. The relieving officer will be considered as "on duty" if the period taken in carrying out these inspections is not considered by the Superintending Engineer to be excessive. An officer returning from leave will therefore, in such cases, draw full pay, and an officer transferred while on duty or on privilege leave should, for the same period, be considered "on duty" and not on joining time.

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The following paragraphs in the 8th Edition have been omitted in this Edition of Volume I:—

12, 14, 48, 51, 85, 86, 134, 172, 182, 185—190 (transferred to Appendix 1), 192, 216, 218, 237—240, 265, 271, 273, 274, 365, 415, 420, 479, 507, 524, 528—530, 532, 534, 535, 537, 539—551, 556, 559—566, 568, 569, 574—576, 585, 586, 588, 593—601, 603—610, 616, 618, 621, 628, 632—635, 639—642, 646, 652—656, 660—666, 668, 670, 672, 673, 680—686, 688, 690, 691, 695, 772, 775, 804, 861, 927 (transferred to Appendix 18), 928, 936, 973, 1071, 1078, 1098, 1154, 1186, 1237, 1346, 1347, 1382, 1383 and 1385.

The following new paragraphs have been introduced in the present Edition:—

48, 108, 183, 395, 396, 576, 813, 890, 930, 931, 1018, 1131—(latter portion), 1144 (part) and 1346.

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